

Số: **1539** /VHTC-VP
V/v công bố thông tin định kỳ BCTC
Ref: **1539** /VHTC-VP
Re: Periodic disclosure of financial
statements

Hà Long, ngày **19** tháng 4 năm 2025
Ha Long, April **19**, 2025

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội
To: Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Than Hà Tu - Vinacomin thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 1/2025 với Sở Giao dịch Chứng khoán Hà Nội như sau:

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, TKV Material Joint Stock Company discloses financial statement information (FS) for the first quarter of 2025 with the Hanoi Stock Exchange as follows:

1. Tên tổ chức/Name of organization: CÔNG TY CỔ PHẦN THAN HÀ TU - VINACOMIN/ HA TU COAL JOINT STOCK COMPANY - VINACOMIN.

- Mã chứng khoán/ Stock symbol: THT
- Địa chỉ/ Address: Tổ 6, khu 3, P. Hà Tu, TP. Hà Long, Quảng Ninh, Việt Nam / Group 6, Zone 3, Ha Tu Ward, Ha Long City, Quang Ninh Province, Vietnam.
- Điện thoại liên hệ/ Telephone: 0203.3835169 Fax: 0203.3836120
- E-mail: thanhatu@hatucoal.vn
- Website: www.hatucoal.vn

2. Nội dung thông tin công bố/ Contents of disclosure:

- Báo cáo tài chính quý I năm 2025/ First Quarter of 2025 Financial Statements.
 - ☒ Báo cáo tài chính riêng/ Separate financial statements.
 - ☐ Báo cáo tài chính hợp nhất/ Consolidated Financial Statements.
 - ☐ Báo cáo tài chính tổng hợp/ Consolidated financial statements.
- Các trường hợp thuộc diện phải giải trình nguyên nhân/ Cases subject to explanation of causes:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC đã được soát xét/kiểm toán 2024) / The audit organization expressed an opinion that is not an unqualified opinion on the financial statements (for the audited financial statements of 2024):

☐ Có/Yes.

☒ Không/ No.

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in the case of ticking "yes"*:

☐ Có/Yes.

☐ Không/ No.

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ từ 5% trở lên chuyển từ lỗ sang lãi hoặc ngược lại (Đối với báo cáo tài chính được kiểm toán năm 2024)/ *Profit after corporate income tax at the statement of business results of the reporting period changed by 5% or more compared to the same period of the previous year:*

☐ Có/Yes.

☐ Không/ No.

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in the case of ticking "yes"*:

☐ Có/Yes.

☐ Không/ No.

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *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:*

☒ Có/Yes.

☐ Không/ No.

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in the case of ticking "yes"*:

☒ Có/Yes.

☐ Không/ No.

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ *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:*

☒ Có/Yes.

☐ Không/ No.

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in the case of ticking "yes"*:

☒ Có/Yes.

☐ Không/ No.

- Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 19/4/2025 tại đường dẫn www.hatucoal.vn

This information has been published on the company's website on: 19/4/2025 at the link www.hatucoal.vn (Shareholder Relations/Financial Reporting section)

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên/ *Report on transactions valued at 35% or more of total assets*

- Nội dung giao dịch: Mua, bán than theo hợp đồng phối hợp SXKD với Tập đoàn Công nghiệp Than - Khoáng sản Việt Nam./ *Transaction Details: Purchase and sale of coal under a cooperative business operation contract with the Vietnam National Coal-Mineral Industries Group.*

- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) (Căn cứ trên Báo cáo tài chính Quý I năm 2025) là: $1.188.703.632.492 / 1.892.996.767.546 = 62,79\%$ / *Proportion of transaction value to total asset value of the enterprise (%) (Based on the Quarter 1 2025 Financial Report) is: $1.188.703.632.492 / 1.892.996.767.546 = 62,79\%$*

- Ngày hoàn thành giao dịch/ *Transaction completion date: 31/3/2025*

1013
NG TY
PHÂN
AN HÀ
INACOMI
ONG - T.QU

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố/ *We hereby commit that the information disclosed above is true and take full responsibility before the law for the content disclosed information.*./

Nơi nhận:

- SGDCK HN, UBCKNN (CIMS, b/c);
- Giám đốc (e-copy, b/c);
- Phòng CV đăng trên Website(e-copy);
- Lưu: VT, VP (Thư ký).

To:

- Hanoi Stock Exchange, State Securities Commission (CIMS, report);
- Director (e-copy, report);
- Website Office (e-copy);
- Save: Archives, Office (Secretary).

**NGƯỜI ĐƯỢC ỦY QUYỀN CÔNG BỐ
THÔNG TIN
PERSONS AUTHORIZED TO DISCLOSE
INFORMATION**



Nguyễn Phương Nhung



INDUSTRIAL GROUP
COAL - MINERALS OF VIETNAM
HA TU - VINACOMIN COAL JOINT STOCK COMPANY

BALANCE SHEET

As of March 31, 2025



BALANCE SHEET

As of March 31, 2025

| INDICATOR | CODE | CLOSING BALANCE | OPENING BALANCE |
|----------------------------------------------------------------|------------|--------------------------|------------------------|
| A.CURRENT ASSETS | 100 | 1.082.715.836.653 | 776.224.432.939 |
| I. Cash and cash equivalents | 110 | 4.131.451.954 | 4.279.243.584 |
| 1. Cash | 111 | 4.131.451.954 | 4.279.243.584 |
| 2. Cash equivalents | 112 | 0 | 0 |
| II. Short-term financial investment | 120 | 0 | 0 |
| 1. Trading securities | 121 | 0 | 0 |
| 2. Provision for diminution in the value of trading securities | 122 | 0 | 0 |
| 3. Held to maturity investments | 123 | 0 | 0 |
| III. Account receivables | 130 | 68.100.008.370 | 224.519.965.144 |
| 1. Short-term trade receivables | 131 | 67.578.198.174 | 216.542.265.358 |
| 2. Short-term prepayments to suppliers | 132 | 797.527.531 | 7.528.980.031 |
| 3. Short-term intra-company receivables | 133 | 0 | 0 |
| 4. Receivables according to the progress of construction | 134 | 0 | 0 |
| 5. Short-term loan receivables | 135 | 0 | 0 |
| 6. Other current account receivables | 136 | 2.656.860.665 | 3.381.297.755 |
| 7. Provision for doubtful debts (*) | 137 | -2.932.578.000 | -2.932.578.000 |
| 8. Shortage of assets awaiting resolution | 139 | 0 | 0 |
| IV. Inventories | 140 | 788.861.548.009 | 479.507.179.328 |
| 1. Inventories | 141 | 788.861.548.009 | 479.507.179.328 |
| 2. Provision for devaluation of inventories (*) | 149 | 0 | 0 |
| V. Other Current assets | 150 | 221.622.828.320 | 67.918.044.883 |
| 1. Short-term prepaid expenses | 151 | 183.307.450.835 | 56.092.960.551 |
| 2. Deductible Value-added tax | 152 | 25.546.177.691 | 5.699.394.349 |
| 3. Taxes and other receivables from the State Budget | 153 | 12.769.199.794 | 6.125.689.983 |
| 4. Government bonds purchased for resale | 154 | 0 | 0 |
| 5. Other current assets | 155 | 0 | 0 |
| B. NON-CURRENT ASSETS | 200 | 810.280.930.893 | 790.048.500.864 |
| I. Non-current account receivables | 210 | 98.250.578.924 | 97.309.831.066 |
| 1. Long-term trade receivables from customers | 211 | 0 | 0 |
| 2. Long-term prepayment to suppliers in long-term | 212 | 0 | 0 |
| 3. Working capital provided to subordinate units | 213 | 0 | 0 |
| 4. Long-term intra-company receivables | 214 | 0 | 0 |
| 5. Long-term loan receivables | 215 | 0 | 0 |
| 6. Other non-current account receivables | 216 | 98.250.578.924 | 97.309.831.066 |
| 7. Provision for doubtful debts (*) | 219 | 0 | 0 |
| II. Fixed assets | 220 | 605.358.551.740 | 581.571.516.869 |
| 1. Tangible fixed assets | 221 | 605.358.551.740 | 577.709.704.293 |
| - Cost | 222 | 2.574.287.240.332 | 2.511.335.892.098 |
| - Accumulated depreciation (*) | 223 | -1.968.928.688.592 | -1.933.626.187.805 |
| 2. Financial lease fixed assets | 224 | 0 | 0 |
| - Cost | 225 | 0 | 0 |
| - Accumulated depreciation (*) | 226 | 0 | 0 |

| INDICATOR | CODE | CLOSING BALANCE | OPENING BALANCE |
|------------------------------------------------------------|------------|--------------------------|--------------------------|
| 3. Intangible fixed assets | 227 | 0 | 3.861.812.576 |
| - Cost | 228 | 789.426.681.419 | 789.426.681.419 |
| - Accumulated depreciation (*) | 229 | -789.426.681.419 | -785.564.868.843 |
| III. Investment properties | 230 | 0 | 0 |
| - Cost | 231 | 0 | 0 |
| - Accumulated depreciation (*) | 232 | 0 | 0 |
| IV. Long-term fixed assets in progress | 240 | 1.498.875.590 | 4.446.621.986 |
| 1. Long-term work in progress | 241 | 0 | 0 |
| 2. Construction in progress | 242 | 1.498.875.590 | 4.446.621.986 |
| V. Long-term financial investments | 250 | 0 | 0 |
| 1. Investments in subsidiaries | 251 | 0 | 0 |
| 2. Invest in joint ventures and associates | 252 | 0 | 0 |
| 3. Invest in equity of other entities | 253 | 0 | 0 |
| 4. Provision for long-term financial investments | 254 | 0 | 0 |
| 5. Held to maturity investments | 255 | 0 | 0 |
| VI. Other non-current assets | 260 | 105.172.924.639 | 106.720.530.943 |
| 1. Long-term prepaid expenses | 261 | 40.574.584.205 | 42.122.190.509 |
| 2. Deferred income tax assets | 262 | 64.598.340.434 | 64.598.340.434 |
| 3. Long-term equipment and spare parts for replacement | 263 | 0 | 0 |
| 4. Other non-current assets | 268 | 0 | 0 |
| 5. Goodwill | 269 | 0 | 0 |
| TOTAL ASSETS (270=100+200) | 270 | 1.892.996.767.546 | 1.566.272.933.803 |
| A. LIABILITIES (300 = 310+330) | 300 | 1.577.034.485.098 | 1.197.683.383.417 |
| I. Current liabilities | 310 | 1.273.385.017.029 | 987.089.188.530 |
| 1. Short-term trade payables | 311 | 583.107.384.344 | 667.436.070.322 |
| 2. Advances from customers | 312 | 46.399.860 | 0 |
| 3. Taxes and other payables to the State Budget | 313 | 76.139.939.876 | 54.257.325.355 |
| 4. Payables to employees | 314 | 28.091.458.513 | 59.897.841.268 |
| 5. Accrued expenses | 315 | 299.106.327.569 | 29.082.453 |
| 6. Short-term intra-company payables | 316 | 0 | 0 |
| 7. Payables according to the progress of construction cont | 317 | 0 | 0 |
| 8. Short-term unearned revenue | 318 | 0 | 0 |
| 9. Other current payables | 319 | 4.302.582.317 | 3.047.647.283 |
| 10. Short-term loans and borrowings | 320 | 255.596.930.549 | 178.553.185.203 |
| 11. Provision for short-term payables | 321 | 18.750.000.000 | 0 |
| 12. Bonus and welfare fund | 322 | 8.243.994.001 | 23.868.036.646 |
| 13. Price stabilization fund | 323 | 0 | 0 |
| 14. Government bonds purchased for resale | 324 | 0 | 0 |
| II. Non-current liabilities | 330 | 303.649.468.069 | 210.594.194.887 |
| 1. Long-term trade payables | 331 | 0 | 0 |
| 2. Long-term advances from customers | 332 | 0 | 0 |
| 3. Long-term accrued expenses | 333 | 0 | 0 |
| 4. Long-term intra-company payables on working capital | 334 | 0 | 0 |
| 5. Long-term intra-company payables | 335 | 0 | 0 |
| 6. Long-term unearned revenue | 336 | 0 | 0 |
| 7. Other non-current payables | 337 | 0 | 0 |
| 8. Long-term loans and borrowings | 338 | 303.649.468.069 | 210.594.194.887 |
| 9. Convertible bonds | 339 | 0 | 0 |
| 10. Preference shares | 340 | 0 | 0 |
| 11. Deferred income tax payables | 341 | 0 | 0 |

| INDICATOR | CODE | CLOSING BALANCE | OPENING BALANCE |
|--------------------------------------------------------------|------------|--------------------------|--------------------------|
| 12. Provision for long-term payables | 342 | 0 | 0 |
| 13. Scientific and technological development fund | 343 | 0 | 0 |
| B. OWNER'S EQUITY (400=410+430) | 400 | 315.962.282.448 | 368.589.550.386 |
| I. Owner's equity | 410 | 315.962.282.448 | 368.589.550.386 |
| 1. Contributed capital | 411 | 245.690.520.000 | 245.690.520.000 |
| - Ordinary shares with voting rights | 411A | 245.690.520.000 | 245.690.520.000 |
| - Preference shares | 411B | 0 | 0 |
| 2. Share premium/surplus | 412 | -46.818.182 | -46.818.182 |
| 3. Conversion option of convertible bond | 413 | 0 | 0 |
| 4. Other capital of owners' equity | 414 | 569.137.076 | 569.137.076 |
| 5. Treasury shares | 415 | 0 | 0 |
| 6. Differences upon asset revaluation | 416 | 0 | 0 |
| 7. Foreign exchange rate differences | 417 | 0 | 0 |
| 8. Development investment fund | 418 | 38.569.843.947 | 38.569.843.947 |
| 9. Corporate reorganization assistance fund | 419 | 0 | 0 |
| 10. Other equity funds | 420 | 0 | 0 |
| 11. Undistributed after-tax profits | 421 | 31.179.599.607 | 83.806.867.545 |
| - Undistributed after-tax profit brought forward/ by the end | 421A | 83.806.867.545 | 83.806.867.545 |
| - Undistributed after-tax profit of current period | 421B | -52.627.267.938 | 0 |
| 12. Construction investment fund | 422 | 0 | 0 |
| 13. Non-controlling interest | 429 | 0 | 0 |
| II. Reserves and other funds | 430 | 0 | 0 |
| 1. Funding sources | 431 | 0 | 0 |
| 2. Funds used for fixed asset acquisition | 432 | 0 | 0 |
| TOTAL LIABILITIES AND OWNERS' EQUITY (440=300+430) | 440 | 1.892.996.767.546 | 1.566.272.933.803 |

PREPARED BY



Pham Thi Thanh Hue

IN CHARGE OF THE
ACCOUNTING DEPARTMENT

DIRECTOR



Bui Thanh Binh



Tran Quoc Tuan

INDUSTRIAL GROUP COAL - MINERALS OF
VIETNAM
HA TU-VINACOMIN COAL JOINT STOCK
COMPANY

Form No. B 02-DN (Issued under Circular
No. 200/2014/TT-BTC)

INCOME STATEMENT

Q1/2025

| Indicator | Code | Note | Current Quarter | | cumulative | |
|---------------------------------------------------------------|------|--------|-------------------|-------------------|-------------------|-------------------|
| | | | Current Year | Current Year | Period Year | Current Year |
| 1. Revenues from sales of goods and rendering of services | 01 | VII.1 | 1.103.258.909.550 | 1.317.010.981.189 | 1.103.258.909.550 | 1.317.010.981.189 |
| 2. Revenue deductions | 02 | VII.2 | | | | |
| 3. Net revenue from sales of goods and rendering of services | 10 | | 1.103.258.909.550 | 1.317.010.981.189 | 1.103.258.909.550 | 1.317.010.981.189 |
| 4. Cost of goods sold and services rendered | 11 | VII.3 | 1.126.018.085.281 | 1.267.450.306.696 | 1.126.018.085.281 | 1.267.450.306.696 |
| 5. Gross profit from sales of goods and rendering of services | 20 | | -22.759.175.731 | 49.560.674.493 | -22.759.175.731 | 49.560.674.493 |
| 6. Financial income | 21 | VII.4 | 696.554.592 | 685.377.531 | 696.554.592 | 685.377.531 |
| 7. Financial expenses | 22 | VII.5 | 7.118.507.120 | 6.905.988.538 | 7.118.507.120 | 6.905.988.538 |
| In which: Interest expenses | 23 | | 7.118.507.120 | 6.905.988.538 | 7.118.507.120 | 6.905.988.538 |
| 8. Selling expenses | 25 | VII.8b | 2.432.182.740 | 2.419.762.951 | 2.432.182.740 | 2.419.762.951 |
| 9. General and administrative expenses | 26 | VII.8a | 21.783.260.966 | 19.967.510.187 | 21.783.260.966 | 19.967.510.187 |
| 10. Net operating profit/loss | 30 | | -53.396.571.965 | 20.952.790.348 | -53.396.571.965 | 20.952.790.348 |
| 11. Other income | 31 | VII.6 | 807.648.617 | 525.743.769 | 807.648.617 | 525.743.769 |
| 12. Other expenses | 32 | VII.7 | 38.344.590 | 200.971.502 | 38.344.590 | 200.971.502 |
| 13. Other profits | 40 | | 769.304.027 | 324.772.267 | 769.304.027 | 324.772.267 |
| 14. Accounting profit/loss before tax | 50 | | -52.627.267.938 | 21.277.562.615 | -52.627.267.938 | 21.277.562.615 |
| 15. Current corporate income tax expense | 51 | VII.10 | | 4.255.512.523 | | 4.255.512.523 |
| 16. Deferred corporate income tax expense | 52 | VII.11 | | | | |
| 17. Profit after tax | 60 | | -52.627.267.938 | 17.022.050.092 | -52.627.267.938 | 17.022.050.092 |
| 18. Basic earnings per share | 70 | | -2.142 | 693 | -2.142 | 693 |
| 19. Diluted earning per share | 71 | | | | | |

PREPARED BY

Pham Thi Thanh Hue

IN CHARGE OF THE
ACCOUNTING

Bui Thanh Binh

DIRECTOR



Tran Quoc Tuan

CASH FLOW STATEMENT (INDIRECT METHOD)

Accounting period from January 1, 2025 to March 31, 2025

| INDICATOR | CODE | Q1.2025 | Q1/2024 |
|---------------------------------------------------------------------------------------------------------|------|-------------------|-------------------|
| I. CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Profit/ Loss before tax | 01 | -52.627.267.938 | 21.277.562.615 |
| Adjustments for | | | |
| - Depreciation and amortization of fixed assets and investment properties | 02 | 44.709.235.153 | 73.875.524.285 |
| - Provisions | 03 | 18.750.000.000 | 486.050.962.407 |
| - Exchange (gain)/loss from retranslation of monetary items denominated in foreign currency | 04 | | |
| - (Gain)/loss from investment/Disposal of fixed assets | 05 | (18.673.779) | (3.392.955.816) |
| - Interest expenses | 06 | 7.118.507.120 | 6.905.988.538 |
| - Other deductions | 07 | | |
| Operating profit/loss before changes of working capital | 08 | 17.931.800.556 | 584.717.082.029 |
| - (Increase) decrease in account receivables | 09 | 149.776.736.193 | (57.402.958.617) |
| - (Increase)decrease in inventories | 10 | (309.354.368.681) | (321.042.848.030) |
| Increase/ (decrease) in account payables (excluding interest payable, corporate income tax liabilities) | 11 | 185.135.547.605 | (71.334.141.486) |
| - (Increase)/ decrease in prepaid expenses | 12 | (125.666.883.980) | 10.744.659.327 |
| - Increase/ (decrease) in trading securities | 13 | | |
| - Interest paid | 14 | (6.915.749.357) | (6.862.267.994) |
| - Corporate income tax paid | 15 | - | (11.998.991.338) |
| - Other receipts from operating activities | 16 | | |
| - Other payments for operating activities | 17 | (15.624.042.645) | (8.683.533.441) |
| Net cash flows from operating activities | 20 | (104.716.960.309) | 117.964.903.097 |
| II. CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| - Payments for acquisitions, constructions of fixed assets | 21 | (65.548.523.628) | (33.528.129.089) |
| - Proceeds from disposal and liquidation of fixed assets and other long-term assets | 22 | | |
| - Loans given and purchases of debt instruments of other entities | 23 | - | - |
| - Recovery of loans given and disposal of debt instruments of other entities | 24 | | |
| - Investment in other entities | 25 | | |
| - Withdrawals of investments in other entities | 26 | - | - |
| - Interest, dividends and profit distribution received | 27 | 18.673.779 | 30.929.735 |
| Net cash flows from investing activities | 30 | (65.529.849.849) | (33.497.199.354) |
| III. CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| 1.Proceeds from issuance of shares, capital contribution from shareholders | 31 | | |
| 2.Payments of capital contribution to owners, repurchases of shares | 32 | | |
| 3.Short-term and long-term loans received | 33 | 237.912.463.528 | 220.938.520.796 |
| Short-term | | 171.023.985.346 | 144.880.557.004 |
| - Long - term | | 66.888.478.182 | 76.057.963.792 |
| 4.Repayments of loans principal | 34 | (67.813.445.000) | (307.998.689.546) |
| Short-term | | (56.399.000.000) | (291.903.689.546) |
| - Long - term | | (11.414.445.000) | (16.095.000.000) |
| 5.Payments for financial leasehold assets | 35 | - | - |
| 6.Dividends paid, profits shared to shareholders | 36 | - | (13.891.955) |
| Net cash flows from financing activities | 40 | 170.099.018.528 | (87.074.060.705) |
| Net cash flows during the period | 50 | (147.791.630) | (2.606.356.962) |
| Cash and cash equivalents at the beginning of the period | 60 | 4.279.243.584 | 5.233.819.553 |
| Foreign exchange differences on cash and cash equivalents | 61 | | |
| Cash and cash equivalents at the end of the period | 70 | 4.131.451.954 | 2.799.559.944 |

PREPARED BY

IN CHARGE OF THE ACCOUNTING

DIRECTOR

Pham Thi Thanh Hue

Bui Thanh Binh



Pham Thi Thanh Hue

Bui Thanh Binh

Tran Quoc Tuan

NOTES TO FINANCIAL STATEMENTS

Accounting period from January 1, 2025 to March 31, 2025

BUSINESS ACTIVITIES CHARACTERISTICS

1 Form of capital ownership

Ha Tu-TKV Coal Joint Stock Company, originally a state-owned enterprise, was converted into a joint stock company under Decision No. 2062/QĐ-BCN dated August 9, 2006 of the Ministry of Industry (now the Ministry of Industry and Trade); The company operates under the certificate of business registration of a joint stock company, enterprise code 5700101323, first registered on December 25, 2006, registered for the 11th change on May 29, 2023.

Company headquarters: Group 6 - Zone 3 - Ha Tu Ward - Ha Long City - Quang Ninh Province.

The Company's charter capital according to the 9th amended Business Registration Certificate dated January 19, 2017: VND 245,690,520,000 equivalent to 24,569,052 shares, par value of each share is VND 10,000.

2 Business areas:

The company's business area is mineral exploitation.

3 Business lines:

- Mining and collection of hard coal, lignite, and peat
- Mining of other non-ferrous metal ores; mining of iron ores.
- Quarrying of stone, sand, gravel, clay;
- Other mining and ore support service activities;
- Transport of goods by road;
- Installation of water supply, drainage, heating and air conditioning systems;
- Beverage service;
- Production of non-alcoholic beverages, mineral water;
- Iron ore mining;
- Production with metal components;
- Information technology services and other related services to computers;
- Warehousing and storage of goods;
- Drainage and wastewater treatment;
- Water exploitation, treatment and supply;
- Repair, machinery and equipment;
- Repair of industrial machinery and equipment;
- Repair electrical equipment;
- Repair other equipment;
- Electrical system installation;
- Afforestation and maintenance;
- Other specialized construction activities;
- Providing catering services under irregular contracts with customers;
- Production of cakes from flour;
- Operation of sports facilities.

4 Normal production

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

The Company implements a Contract of Business Collaboration with the Vietnam National Coal and Mineral Industries Group. The Group settles the total expenses with the Company according to the Contract of Business Collaboration. Based on the 2024 lump sum expense settlement minutes, the Company records the revenue, costs, and profits/losses in the period.

6 Business structure

7 Statement on Comparability of Information in Financial Statements

General information:

Total number of employees present as March 31, 2025: 1,868 people

Total number of employees present on average by March 31, 2025: 1,875 people

Total salary fund: 79,342,867,979 VND

Average salary: 14,105,399 VND/person/month

II ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

The Company's annual accounting period according to the calendar year begins on January 1 and ends on December 31 of each year.

2 The currency used in accounting records is Vietnamese Dong (VND)

III ACCOUNTING STANDARDS AND REGIMES APPLIED

1 Applicable accounting regime:

The Company adheres to the enterprise accounting regime as prescribed by Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the enterprise accounting regime and Circular No. 53/2016/TT-BTC dated March 21, 2016 of the Ministry of Finance on amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC

2 Statement on Compliance with Accounting Standards and Accounting Regime

The Company has applied Vietnamese Accounting Standards and standard guidance documents issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard and circular, guiding on implementing current accounting standards and regimes.

IV ACCOUNTING POLICIES APPLIED:

1 Principles for converting financial statements in foreign currency

The Real-time exchange rate applied when revaluing foreign currency cash balances is the foreign currency buying rate Commercial bank where the Company regularly conducts transactions at the time of preparing financial statements.

2 Types of exchange rates applied in accounting

Real-time exchange rate for foreign currency transactions arising during the period

+ The Real-time exchange rate for foreign currency transactions is the exchange rate when buying and selling in the purchase and sale contract of Foreign currency between the Company and commercial banks

+ Real-time exchange rate when recording receivables: is the buying rate of the commercial bank where the unit directs customers to make payment at the time of transaction.

+ Real-time exchange rate when recording outstanding liabilities: is the selling rate of the commercial bank where the transaction at the time of transaction

+ Foreign currency transaction rates for companies within the Group are applied with a common exchange rate set by Vietnam National Coal - Mineral Industries Group regulations.

3 Principles for determining the real interest rate used to discount cash flows

Is the commercial bank interest rate for business loans.

4 Principles for recording cash and cash equivalents:

+ Cash includes cash in hand and non-term bank deposits.

+ Economic transactions arising in foreign currency are converted into Vietnamese Dong at the Real-time exchange rate at the time of the transaction. At the end of the year, foreign currency monetary items are converted

at the average interbank exchange rate announced by the State Bank of Vietnam on the closing date of the accounting year

+ Actual exchange rate difference arises during the period and exchange rate difference due to revaluation of balances The end of year is transferred to financial revenue or expenses in the fiscal year.

Short-term investments of no more than 3 months that are readily convertible to cash and have no Significant risk of conversion to cash since the date of acquisition of the investment at the reporting date.

5 Principles of accounting for financial investments

a Trading securities

+ The Company's trading securities are shares listed on the stock market and recorded in accounting books at historical cost. Historical cost is determined at the fair value of the payments at the time of settlement transaction point

+ The provision for inventory devaluation is made at the end of the year as the difference between the historical cost of inventories greater than their net realizable value.

b Held to maturity investments

Term bank deposits and loans held to maturity on a each maturity and entity is determined as fair value. When preparing financial statements, base on remaining maturity to determine whether they are presented as current or non-current assets.

c Loans

+ Loans are book value determined as historical cost.

d Investment in subsidiaries; joint ventures; associates, associates

+ The carrying value of the investment in a subsidiary is determined at historical cost.

D Invest in equity instruments of other entities

+ The carrying value of investments in other entities is determined at historical cost.

e Accounting methods for other transactions involving financial investments

Investment transactions in the form of capital contribution

6 Principles of accounting for receivables

+ Receivables are tracked in detail by receivable term, receivable entity, original currency and other factors according to the Company's management needs.

Criteria for classifying receivables based on the business cycle of payment within 12 months from the date of occurrence is classified as short-term, from 12 months or more classified as long term.

+ Tracked in detail by historical terms

7 Inventory recognition principles:

+ Inventory is valued at historical cost. In case the applicable net realizable value is lower than the price, then calculate at net realizable value. The cost of inventories includes purchase costs, variable costs and others directly attributable costs incurred in bringing the inventories to their present location and condition.

+ Inventory value is determined by the weighted average method.

+ Inventories are accounted for using the perpetual inventory method. The method of installation

Cost of unfinished and finished products is implemented according to Decision 2917/QĐ-HĐQT dated December 27, 2013 of the Vietnam National Coal - Mineral Industries Group

8 Principles of recording and depreciation of fixed assets, financial lease fixed assets, investment real estate:

+ Tangible fixed assets and intangible fixed assets are recorded at historical cost. During use, Tangible assets are stated at cost, accumulated depreciation and residual value.

+ Financial lease fixed assets are recorded at historical cost at fair value or present value of the minimum rental payments (excluding VAT) and initial direct costs incurred related to financial leased fixed assets. During use, financial leased fixed assets are recorded at historical cost, accumulated depreciation and residual value.

+ Depreciation is calculated using the straight-line method. The estimated depreciation period is as follows:

- | | |
|----------------------------------------------------------|------------|
| - Houses and structures: | 5-25 years |
| - Machinery and equipment: | 3-10 years |
| - Means of transport: | 6-10 years |
| - Office equipment: | - 5 years |
| - Other tangible fixed assets: | years |
| - Computer software: | years |
| - Other intangible fixed assets: | years |
| - Project mineral exploitation license fee: | 4 years |
| - Cost of excavating soil and rock to expand the quarry: | 4 years |

Fixed assets are machinery, equipment, means of transport, transmission, and management equipment and tools that the Company depreciates twice as quickly using the straight-line depreciation method as prescribed in Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance on guidelines for management, use, and depreciation of fixed assets.

9 Accounting principles for Contracts of Business Collaborations

- + Capital contributions (in cash or non-cash assets) of the contributor are recognized as revenue and expenses related

10 Deferred corporate income tax accounting principles

- + Basis for recording deferred income tax assets.
- Tax rate used to determine the value of deferred income tax assets.
- + Offset against deferred income tax payable.
- + Determine the possibility of future taxable income when recording deferred income tax assets.

11 Principles of accounting for prepaid expenses

Expenses incurred related to the business performance of many accounting periods are recorded as prepaid expenses to be gradually allocated to the business performance in the following accounting periods. accounting period is based on the nature and extent of each type of expense to select a reasonable allocation method and criteria. Prepaid expenses are gradually allocated into production and business expenses using the straight-line method.

12 Principles of accounting for liabilities

Payables are monitored by payment term, payable entity, original currency and other factors according to the Company's management requirements.

Actual expenses that have not yet occurred but have been accrued in production and business costs during the Principles of accounting for liabilities

13 Principles of recording loans and financial lease liabilities

Loans and financial lease liabilities are tracked by each entity, each loan agreement and the repayment term of the loan or financial lease liability.

Borrowing costs are recorded in production and business expenses in the period when incurred.

14 Principles of recognition and capitalization of borrowing costs

Borrowing costs are recognized as production and business expenses in the period they occur, except for borrowing costs directly related to the construction or production of unfinished assets, which are capitalized into the value of those assets (capitalized) when all conditions specified in Vietnamese Accounting Standard No. 16 'borrowing costs' are met

15 Principle of recording payable expenses

Costs that have not yet occurred but are accrued in production and business expenses for the period to ensure that when actual expenses occur, they do not cause significant fluctuations in production and business expenses. This is based on the principle of matching revenue with expenses. When these expenses occur, if there is a difference from the accrued amount, the accountants will make the necessary adjustments by either increasing or decreasing the expenses accordingly

16 Principles and methods of recording provisions for payables

The recognized value of a provision for liabilities is the best estimate of the amount that will be required to settle the present obligation at the end of the financial year or at the end of the reporting period

17 Principle of credit unrealized revenue

Unearned revenue arises from multi-period service activities for which payment has been received in advance but the company has not yet delivered the goods, services, or products

18 Principles of recording convertible bonds

Separately recorded debt and equity components

The value of the debt component of convertible bonds is determined by discounting the future nominal payments to

19 Principles for recording equity, share premium, convertible bond options, and other owners' capital

The owner's contributed capital is recognized at the amount actually contributed by the owner. Other equity is recognized at the residual value between the fair value of the assets that the company received as donations from other organizations or individuals, minus any taxes payable (if any) related to these assets, and any additional working capital from business operations. Undistributed profit after tax is the profit from the company's activities after deducting adjustments for retroactive changes in accounting policies and retroactive correction of significant errors from previous years. This undistributed profit reflects the business results (profit or loss) after corporate income tax and the situation regarding the distribution of profits or treatment of losses by the company. In cases where dividends or profits are distributed to owners beyond the undistributed profit after tax, it is recorded as a decrease in contributed capital. The undistributed profit after tax can be distributed to investors based on their contribution ratio after approval by the General Meeting of Shareholders and after setting aside funds as per the company's charter and applicable Vietnamese laws. The company sets aside the following funds from the net profit after corporate income tax based on the recommendation of the Board of Directors and approval by the shareholders at the Annual General Meeting: Development Investment Fund: This fund is set aside to serve the company's expansion or in-depth investment. Bonus and Welfare Fund and Executive Board Bonus Fund: This fund is established to reward, materially encourage, bring common benefits, and enhance the welfare of employees and is presented as a liability on the balance sheet. Dividends payable to shareholders are recorded as liabilities on the company's balance sheet after the company's Board of Directors issues a dividend distribution notice and the Vietnam Securities Depository announces the dividend record date.

20 Principles and methods of revenue

Revenue from sales is recognized when the following conditions are met:

- The majority of the risks and rewards associated with the ownership of goods or products have been transferred
 - The company no longer retains control over the goods as the owner or has control over the goods.
 - Revenue is determined to be reasonably certain.
 - The company has obtained or will obtain economic benefits from the sale transaction;
 - Identify costs associated with sales transactions;
 - Revenue is determined relatively reliably;
 - Ability to obtain economic benefits from the transaction of providing that service;
 - Determine the portion of work completed on the balance sheet date;
 - Determine the costs incurred for the transaction and the costs to complete the transaction to provide that service
- The portion of service work completed is determined by the method of assessing completed work.
- Ability to obtain economic benefits from the transaction of providing that service;
 - Revenue is determined relatively reliably;

Dividends and profit distributions are recognized when the company has the right to receive dividends or the right to receive profits from capital contributions.

21 Accounting principles for revenue deductions

- Discounts, rebates, and sales return arise in the same period as the products and goods are sold.
- Due to poor quality products, loss of quality or failure to meet specifications as specified in the economic contract

- Comply with accounting standards: "Events occurring after the balance sheet date" to adjust revenue.

22 Principles of accounting for cost of goods sold

Actual costs incurred are recorded in the cost of goods sold and must ensure correspondence with the cost norms and

- Ensure the principle of prudence, record costs above the normal level of inventory. Cases of material loss exceeding the norm, costs exceeding the normal norm, lost inventory after deducting the responsibility of the relevant collective or individual... are fully and promptly recorded in the cost of sold goods during the year.

23 Principles of financial cost accounting

Expenses recorded in financial expenses include:

- Cost of lending and borrowing;
- Losses due to changes in exchange rates of transactions arising from foreign currency transactions;

24 Principles of accounting for sales costs and business management costs

- Actual costs incurred in the process of selling products and providing goods and services
- General management expenses of the business

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

Deferred Tax Assets and Deferred Tax Liabilities

Deferred income tax assets are determined based on the total deductible temporary differences and the carry-forward of unused tax losses and unused tax credits. Deferred income tax liabilities are determined based on taxable temporary differences.

Current corporate income tax expense and Deferred corporate income tax expense

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

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

26 Other accounting principles and methods

The Company will distribute undistributed profit after tax in 2024 after shareholders agree at the 2025 Annual General Meeting of Shareholders.

132
ONG
CỔ P
THA
HÀ

VI. Totalitional information for items presented in the balance sheet

Unit: Dong

| TM | Category | 31/03/2025 | 01/01/2025 |
|-------------|---------------------------------------------------------------------------------------------------|-----------------------------|------------------------------------------------|
| VI.1 | Cash and cash equivalents | | |
| | - Cash | 2.158.885.000 | 734.736.000 |
| | - Non-term bank deposits | 1.972.566.954 | 3.544.507.584 |
| | + Vietnam Bank for Agriculture and Rural Development (Agribank) - Cao Thang | 1.189.225.617 | 2.897.878.413 |
| | + Nam A Bank - Quang Ninh Branch | 9.114.108 | 6.467.699 |
| | + Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) - Quang Ninh Branch | 33.676.370 | 237.623.644 |
| | + Vietnam International Bank (VIB) - Quang Ninh Branch Saigon - Hanoi Bank - Quang Ninh Branch | 174.307.397 | 47.518.963 |
| | + Saigon - Hanoi Commercial Joint Stock Bank (SHB) - Quang Ninh Branch | 39.992.374 | 61.097.754 |
| | + Military Commercial Joint Stock Bank (MBBank) - Quang Ninh Branch | 75.297.027 | 61.512.200 |
| | + Bank for Investment and Development of Vietnam (BIDV) - Ha Long Branch | 303.792.931 | 140.739.941 |
| | + Vietcombank - Quang Ninh Branch | 63.131.856 | 35.316.201 |
| | + Vietnam Export Import Commercial Joint Stock Bank (Eximbank) | 84.029.274 | 56.352.769 |
| | Total | 4.131.451.954 | 4.279.243.584 |
| VI.2 | Financial investments | - | - |
| a | Trading securities | - | - |
| b | Held to maturity investment | - | - |
| b1 | Short term | - | - |
| | - Term deposits | - | - |
| b2 | Long term | - | - |
| c | Investing capital in other entities | - | - |
| VI.3 | Short-term trade receivables | As of March 31, 2025 | Beginning of the year (January 1, 2025) |
| a | Short-term trade receivables | 67.578.198.174 | 216.542.265.358 |
| | - Vietnam National Coal and Mineral Industries Group - Hon Gai Coal Selection Company - Vinacomin | 64.886.995.462 | 208.680.707.319 |
| | Cam Pha Port and Logistics Company - Vinacomin | 292.917.643 | 5.349.060.126 |
| | - Bien Dong Project Development Joint Stock Company | 2.132.578.000 | 2.132.578.000 |
| | - Other objects | 265.707.069 | 379.919.913 |
| b | Long-term trade receivables | - | - |
| c | Accounts receivable from related parties | 65.235.666.507 | 214.317.345.473 |
| | - Vietnam National Coal and Mineral Industries Group - Hon Gai Coal Selection Company - Vinacomin | 64.886.995.462 | 208.680.707.319 |
| | Cam Pha Port and Logistics Company - Vinacomin | 292.917.643 | 5.349.060.126 |
| | - Quang Ninh Mining Chemical Industry Company | 55.753.402 | 35.066.736 |
| | - Quang Ninh Coal Processing Company - TKV | | 252.511.292 |
| VI.4 | Other receivables | As of March 31, 2025 | Beginning of the year (January 1, 2025) |
| | | Value | Value |
| a | Short term | 2.656.860.665 | 3.381.297.755 |
| | Receivable from workers | 1.714.276.973 | 2.363.102.255 |
| | - Deposit of Bien Dong Project Development Joint Stock Company | 800.000.000 | 800.000.000 |
| | - Expenses on behalf of | | |
| | - Other receivables | 142.583.692 | 218.195.500 |
| b | Long term | 98.250.578.924 | 97.309.831.066 |
| | - Bet, deposit | 82.904.562.504 | 82.641.695.459 |
| | - Interest from deposit | 15.346.016.420 | 14.668.135.607 |
| | Total | 100.907.439.589 | 100.691.128.821 |

VI.5 Assets missing pending resolution

| | Interpretation | End of period | | Beginning of the year | |
|---|---------------------------|---------------|-------|-----------------------|-------|
| | | Quantity | Value | Quantity | Value |
| a | Cash and cash equivalents | | | | |
| b | Inventory | | | | |
| c | Fixed assets | | | | |
| d | Other assets | | | | |

VI.6 Bad debt

| | Interpretation | End of period | | | Beginning of the year | | |
|--|-----------------------------------------------------|----------------------|-------------------|----------------------|-----------------------|-------------------|----------------------|
| | | Original cost | Expected recovery | Provisioning | Original cost | Expected recovery | Provisioning |
| | - Over 3 years | 2.932.578.000 | 20.000.000 | 2.932.578.000 | 2.932.578.000 | 80.000.000 | 2.932.578.000 |
| | + Bien Dong Project Development Joint Stock Company | 2.132.578.000 | 20.000.000 | 2.132.578.000 | 2.152.578.000 | 80.000.000 | 2.152.578.000 |
| | + Deposit for East Sea Project | 800.000.000 | | 800.000.000 | 800.000.000 | | 800.000.000 |
| | Total | 2.932.578.000 | 20.000.000 | 2.932.578.000 | 2.932.578.000 | 80.000.000 | 2.932.578.000 |

| VI.7 | Inventory | End of period | | Beginning of the year | |
|------|----------------------------------------------|------------------------|------------|------------------------|------------|
| | | Original cost | Preventive | Original cost | Preventive |
| | Total | 788.861.548.009 | - | 479.507.179.328 | - |
| | Purchased goods are on the way | | | | |
| | Raw materials | 27.740.876.787 | - | 16.724.312.144 | - |
| | - Tools, instruments | 241.907.000 | | 119.022.000 | |
| | - Cost of unfinished production and business | 508.304.852.000 | | 340.507.316.686 | |
| | - Finished product | 252.573.912.222 | - | 122.156.528.498 | |

| VI.8 | Long-term fixed assets in progress | End of period | | Beginning of the year | |
|------|-------------------------------------------------------------------------------------------------------|----------------------|----------------------|-----------------------|----------------------|
| | | Original cost | Recoverable value | Original cost | Recoverable value |
| a | Long-term work in progress | - | | | |
| b | Construction in progress | 1.498.875.590 | 1.498.875.590 | 1.645.003.350 | 1.645.003.350 |
| | - Shopping | - | - | - | - |
| | + Investment in equipment for production | | | | |
| | Basic construction | 1.498.875.590 | 1.498.875.590 | 1.645.003.350 | 1.645.003.350 |
| | + Bac Bang Danh open-pit mining project | 10.877.746 | 10.877.746 | 11.177.746 | 11.177.746 |
| | + PV Production Investment Project | 83.391.203 | 83.391.203 | 378.090.440 | 378.090.440 |
| | Project for environmental improvement and restoration of the landfill area of the Pillar-Nam Lo Phong | 1.404.606.641 | 1.404.606.641 | 1.255.735.164 | 1.255.735.164 |
| c | - Major repairs of fixed assets | - | - | 2.801.618.636 | 2.801.618.636 |
| | Total | 1.498.875.590 | 1.498.875.590 | 4.446.621.986 | 4.446.621.986 |

VI.9. Increase or decrease in tangible fixed assets

| TT | Target | Total | VKT House | Machinery and equipment | Transport equipment, transmission equipment | Management equipment | Other fixed assets |
|------------|-------------------------------------------------------|--------------------------|------------------------|-------------------------|---------------------------------------------|-----------------------|--------------------|
| A | Historical cost | | | | | | |
| I | Beginning of the year | 2.511.335.892.098 | 276.878.672.324 | 961.837.051.538 | 1.252.777.714.947 | 19.307.260.827 | 535.192.462 |
| | Using | 2.209.261.494.947 | 252.126.615.700 | 871.489.912.130 | 1.065.938.870.161 | 19.170.904.494 | 535.192.462 |
| | Waiting for liquidation | 302.074.397.151 | 24.752.056.624 | 90.347.139.408 | 186.838.844.786 | 136.356.333 | - |
| | - Total original price of expired fixed assets | 1.104.774.577.646 | 175.221.689.347 | 347.604.863.638 | 569.643.866.613 | 11.768.965.586 | 535.192.462 |
| | In which: in use | 802.700.180.495 | 150.469.632.723 | 257.257.724.230 | 382.805.021.827 | 11.632.609.253 | 535.192.462 |
| | - Total assets used as collateral for loans | 528.699.742.390 | 8.054.436.735 | 285.313.092.279 | 234.234.684.199 | 1.097.529.177 | - |
| II | Increase in period | 68.496.270.024 | - | 2.469.185.114 | 66.027.084.910 | - | - |
| | Purchase during the period | 68.496.270.024 | - | 2.469.185.114 | 66.027.084.910 | - | - |
| III | Decrease in period | 5.544.921.790 | 5.544.921.790 | - | - | - | - |
| | Due to liquidation, sale | 5.544.921.790 | 5.544.921.790 | - | - | - | - |
| IV | End of period | 2.574.287.240.332 | 271.333.750.534 | 964.306.236.652 | 1.318.804.799.857 | 19.307.260.827 | 535.192.462 |
| | Using | 2.263.471.365.987 | 246.581.693.910 | 873.959.097.245 | 1.123.224.477.876 | 19.170.904.494 | 535.192.462 |
| | Waiting for liquidation | 310.815.874.345 | 24.752.056.624 | 90.347.139.407 | 195.580.321.981 | 136.356.333 | - |
| | - Total original price of expired fixed assets | 1.316.528.229.303 | 175.221.689.347 | 447.006.552.815 | 681.995.829.093 | 11.768.965.586 | 535.192.462 |
| | In which: in use | 1.005.712.354.958 | 150.469.632.723 | 356.659.413.408 | 486.415.507.112 | 11.632.609.253 | 535.192.462 |
| | - Total assets used as collateral for loans | 602.218.516.378 | 8.054.436.735 | 258.314.759.917 | 334.751.790.549 | 1.097.529.177 | - |
| B | Wear and tear | | | | | | |
| I | Beginning of the year | 1.933.626.187.805 | 227.820.579.058 | 707.588.151.900 | 983.695.647.230 | 13.986.617.155 | 535.192.462 |
| | Using | 1.631.551.790.654 | 203.068.522.434 | 617.241.012.492 | 796.856.802.444 | 13.850.260.822 | 535.192.462 |
| | Waiting for liquidation | 302.074.397.151 | 24.752.056.624 | 90.347.139.408 | 186.838.844.786 | 136.356.333 | - |
| II | Increase in period | 40.847.422.577 | 4.285.408.386 | 16.936.067.011 | 19.230.580.594 | 395.366.586 | - |
| | Due to depreciation | 40.847.422.577 | 4.285.408.386 | 16.936.067.011 | 19.230.580.594 | 395.366.586 | - |
| III | Decrease in period | 5.544.921.790 | 5.544.921.790 | - | - | - | - |
| | Due to liquidation, sale | 5.544.921.790 | 5.544.921.790 | - | - | - | - |
| IV | Final number | 1.968.928.688.592 | 226.561.065.654 | 724.524.218.911 | 1.002.926.227.824 | 14.381.983.741 | 535.192.462 |
| | Using | 1.658.112.814.247 | 201.809.009.030 | 634.177.079.504 | 807.345.905.843 | 14.245.627.408 | 535.192.462 |
| | Waiting for liquidation | 310.815.874.345 | 24.752.056.624 | 90.347.139.407 | 195.580.321.981 | 136.356.333 | - |
| C | Residual value | | | | | | |
| 1 | Beginning of the year | 577.709.704.293 | 49.058.093.266 | 254.248.899.638 | 269.082.067.717 | 5.320.643.672 | - |
| | That: Use mortgage, pledge loan | 416.441.159.782 | 6.788.408.176 | 214.491.553.578 | 194.284.482.128 | 876.715.900 | - |
| 2 | End of period | 605.358.551.740 | 44.772.684.880 | 239.782.017.741 | 315.878.572.033 | 4.925.277.086 | - |
| | That: Use mortgage, pledge loan | 478.663.822.285 | 6.436.976.450 | 192.818.504.079 | 278.623.086.621 | 785.255.135 | - |

VI.10. Increase and decrease of intangible fixed assets

| TT | Target | Total | Land use rights | Publishing rights | Patent Copyright | Trademark | Software | License, franchise license | Other intangible assets |
|------------|-------------------------------------------------------|-----------------|-----------------|-------------------|------------------|-----------|---------------|----------------------------|-------------------------|
| A | Original price | | | | | | | | |
| I | Beginning of the year | 789.426.681.419 | - | - | - | - | 1.089.688.187 | - | 788.336.993.232 |
| | Using | 789.426.681.419 | - | - | - | - | 1.089.688.187 | - | 788.336.993.232 |
| | - Total original price of expired fixed assets | 607.091.352.910 | - | - | - | - | 1.089.688.187 | - | 606.001.664.723 |
| | In which: in use | 607.091.352.910 | - | - | - | - | 1.089.688.187 | - | 606.001.664.723 |
| II | Increase in period | - | - | - | - | - | - | - | - |
| | Purchase during the period | - | - | - | - | - | - | - | - |
| III | Decrease in period | - | - | - | - | - | - | - | - |
| IV | End of period | 789.426.681.419 | - | - | - | - | 1.089.688.187 | - | 788.336.993.232 |
| | Using | 789.426.681.419 | - | - | - | - | 1.089.688.187 | - | 788.336.993.232 |
| | Waiting for liquidation | - | - | - | - | - | - | - | - |
| | - Total original price of expired fixed assets | 789.426.681.421 | - | - | - | - | 1.089.688.187 | - | 788.336.993.234 |
| | In which: in use | 789.426.681.421 | - | - | - | - | 1.089.688.187 | - | 788.336.993.234 |
| B | Wear and tear | | | | | | | | |
| I | Beginning of the year | 785.564.868.843 | - | - | - | - | 1.089.688.187 | - | 784.475.180.656 |
| | Using | 785.564.868.843 | - | - | - | - | 1.089.688.187 | - | 784.475.180.656 |
| II | Increase in period | 3.861.812.576 | - | - | - | - | - | - | 3.861.812.576 |
| | Due to depreciation | 3.861.812.576 | - | - | - | - | - | - | 3.861.812.576 |
| III | Decrease in period | - | - | - | - | - | - | - | - |
| | Due to transfer from investment real estate | - | - | - | - | - | - | - | - |
| IV | Final number | 789.426.681.419 | - | - | - | - | 1.089.688.187 | - | 788.336.993.232 |
| | Using | 789.426.681.419 | - | - | - | - | 1.089.688.187 | - | 788.336.993.232 |
| C | Residual value | | | | | | | | |
| 1 | Beginning of the year | 3.861.812.576 | - | - | - | - | - | - | 3.861.812.576 |
| | That: Use mortgage, pledge loan | - | - | - | - | - | - | - | - |
| 2 | End of period | - | - | - | - | - | - | - | - |
| | That: Use mortgage, pledge loan | - | - | - | - | - | - | - | - |

VI.13. Prepaid expenses

| | As of March 31, 2025 | Beginning of the year (January 1, 2025) |
|---------------------------------------------------|-------------------------|-----------------------------------------------|
| a Short term | 183.307.450.835 | 56.092.960.551 |
| Tools, instruments | 398.706.675 | 623.901.675 |
| Materials | 61.361.926.777 | 50.006.079.229 |
| Land stripping costs | 116.174.000.000 | |
| Other short-term prepaid expenses | 5.372.817.383 | 5.462.979.647 |
| b Long term | 40.574.584.205 | 42.122.190.509 |
| Major repair costs | 6.138.610.487 | 7.194.673.154 |
| Materials | 15.972.297.069 | 15.607.269.381 |
| Exploratory drilling | 7.460.917.453 | 8.160.378.463 |
| Compensation costs | 589.808.000 | 589.808.000 |
| Pre-use of geological documents | 1.973.011.500 | 2.104.545.600 |
| Land acquisition CP and tree planting BBD project | 2.861.255.868 | 3.070.106.660 |
| Other items | 5.578.683.828 | 5.395.409.251 |

VI.14. Other assets**VI.15. Loans and financial leases**

| | Interpretation | End of period | | During the period | | Beginning of the year | |
|----------|----------------------------------------|------------------------|------------------------|------------------------|-----------------------|------------------------|------------------------|
| | | Value | Number of debtors | Increase | Reduce | Value | Number of debtors |
| a | Short term loan | 255.596.930.549 | 255.596.930.549 | 171.023.985.346 | 56.399.000.000 | 140.971.945.203 | 140.971.945.203 |
| b | Long term loan | 303.649.468.069 | 303.649.468.069 | 66.888.478.182 | 11.414.445.000 | 248.175.434.887 | 248.175.434.887 |
| - | Long-term debt due in less than 1 year | 66.883.406.171 | 66.883.406.171 | 40.716.611.171 | 11.414.445.000 | 37.581.240.000 | 37.581.240.000 |
| - | Term from 1 - 3 years | 60.003.591.887 | 60.003.591.887 | 10.715.867.011 | | 49.287.724.876 | 49.287.724.876 |
| - | Term from 3 - 5 years | 167.152.098.900 | 167.152.098.900 | 15.456.000.000 | - | 151.696.098.900 | 151.696.098.900 |
| - | Term from 5 - 10 years | 9.610.371.111 | 9.610.371.111 | | - | 9.610.371.111 | 9.610.371.111 |
| - | Term over 10 years | - | - | | | - | - |
| | Total | 559.246.398.618 | 559.246.398.618 | 237.912.463.528 | 67.813.445.000 | 389.147.380.090 | 389.147.380.090 |

VI.16. Payables to Sellers

| | As of March 31, 2025 | | Beginning of the year (January 1, 2025) | |
|-------------------------------------------------------------------------|------------------------|------------------------|-----------------------------------------|------------------------|
| | Value | Number of debtors | Value | Number of debtors |
| a. Short-term payables to suppliers | 583.107.384.334 | 583.107.384.334 | 667.436.070.322 | 667.436.070.322 |
| Vinacomin Machinery Manufacturing Joint Stock Company | 4.424.087.332 | 4.424.087.332 | 357.175.630 | 357.175.630 |
| Automobile Industry Joint Stock Company | 7.397.278.117 | 7.397.278.117 | 5.916.174.080 | 5.916.174.080 |
| Vinacomin Information Technology - Environment Joint Stock Company | 7.031.821.549 | 7.031.821.549 | 8.148.151.190 | 8.148.151.190 |
| Vinacomin Institute of Mining Energy Engineering | 1.956.933.030 | 1.956.933.030 | 1.758.314.010 | 1.758.314.010 |
| TKV Materials Joint Stock Company | 94.978.875.673 | 94.978.875.673 | 73.204.537.986 | 73.204.537.986 |
| Mao Khe Mechanical Joint Stock Company - Vinacomin | 219.014.000 | 219.014.000 | 160.160.000 | 160.160.000 |
| Mining Geology Joint Stock Company | 1.537.140.178 | 1.537.140.178 | 1.376.077.000 | 1.376.077.000 |
| Vinacomin Mining and Industry Investment Consulting Joint Stock Company | 7.783.827.606 | 7.783.827.606 | 4.467.738.130 | 4.467.738.130 |
| Cam Pha Mining Chemical Industry Company | 71.710.637.783 | 71.710.637.783 | 62.996.932.580 | 62.996.932.580 |
| TKV Environment Company Limited | 8.228.689.302 | 8.228.689.302 | 6.394.761.646 | 6.394.761.646 |
| Hon Gai Mechanical Joint Stock Company - Vinacomin | 3.990.406.347 | 3.990.406.347 | 3.963.314.952 | 3.963.314.952 |
| An Binh HL Trading and Service Joint Stock Company | - | - | 383.831.286 | 383.831.286 |
| Vinacomin Tourism and Trade Joint Stock Company | 26.045.205.445 | 26.045.205.445 | 5.892.137.563 | 5.892.137.563 |
| Phu Thai Industrial Company Limited | 2.808.226.244 | 2.808.226.244 | 480.917.651 | 480.917.651 |
| Thang Long Construction and Greenery Joint Stock Company | 1.428.136.171 | 1.428.136.171 | 2.763.309.739 | 2.763.309.739 |
| Van Don Mast Joint Stock Company | 38.847.422.803 | 38.847.422.803 | 79.523.972.383 | 79.523.972.383 |
| Trung Nghia Investment and Service Joint Stock Company | 66.516.782.404 | 66.516.782.404 | 97.219.317.150 | 97.219.317.150 |
| Huong Duong Trading and Transport Company Limited | 1.204.686.500 | 1.204.686.500 | 2.008.724.900 | 2.008.724.900 |
| Quang Ninh Transport Joint Stock Company | 15.559.684.540 | 15.559.684.540 | 19.152.301.311 | 19.152.301.311 |
| Viet Y Industrial Equipment and Spare Parts Joint Stock Com | - | - | - | - |

| | | | | |
|---------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Nanning Casting Mechanical Co., Ltd. | 5.634.762.795 | 5.634.762.795 | 4.456.348.678 | 4.456.348.678 |
| Huong Tam Company Limited | 29.407.428.108 | 29.407.428.108 | 76.671.370.990 | 76.671.370.990 |
| Marubeni Heavy Equipment Co., Ltd. Quang Ninh | 966.774.693 | 966.774.693 | 3.741.055.569 | 3.741.055.569 |
| Phuong Thao Trading, Service & Construction Company Limi | 11.578.191.900 | 11.578.191.900 | 2.372.077.500 | 2.372.077.500 |
| Tuan Minh Company Limited | 21.002.603.998 | 21.002.603.998 | 29.133.423.411 | 29.133.423.411 |
| Hoang Hau Joint Stock Company | 2.540.730.088 | 2.540.730.088 | 9.816.650.575 | 9.816.650.575 |
| Ngoc Hung Trading Joint Stock Company | 4.540.632.353 | 4.540.632.353 | 14.231.898.436 | 14.231.898.436 |
| Dong A Investment and Development Joint Stock Company | 13.659.460.000 | 13.659.460.000 | 10.499.760.000 | 10.499.760.000 |
| Nui Béo Coal Joint Stock Company - Vinacomin | 14.904.615.796 | 14.904.615.796 | 14.444.489.452 | 14.444.489.452 |
| Vinacomin Investment, Trading and Service Joint Stock Company | - | - | 24.933.478.182 | 24.933.478.182 |
| Payable to other entities | 117.203.329.579 | 117.203.329.579 | 100.967.668.342 | 100.967.668.342 |

b. Long-term payables to suppliers

- - - -

| | As of March 31, 2025 | | Beginning of the year (January 1, 2025) | |
|----------------------------------------------------------------------------------------------------------|----------------------|-------------------|-----------------------------------------|-------------------|
| | Value | Number of debtors | Value | Number of debtors |
| c. Payable to related parties | 227.436.404.286 | 227.436.404.286 | 211.131.899.377 | 211.131.899.377 |
| Viet Bac Mining Mechanical Joint Stock Company VVMI | 303.236.050 | 303.236.050 | 213.763.990 | 213.763.990 |
| Vinacomin Machinery Manufacturing Joint Stock Company | 4.198.498.752 | 4.198.498.752 | 357.175.630 | 357.175.630 |
| Vinacomin Automobile Industry Joint Stock Company | 7.397.278.117 | 7.397.278.117 | 5.916.174.080 | 5.916.174.080 |
| Vinacomin Information Technology and Environment Joint Stock Company | 7.031.821.549 | 7.031.821.549 | 8.148.151.190 | 8.148.151.190 |
| Coal - Mineral Hospital | - | - | 885.026.400 | 885.026.400 |
| Vietnam College of Coal and Minerals | 177.645.574 | 177.645.574 | 144.211.320 | 144.211.320 |
| Vinacomin Institute of Mining Energy Engineering | 1.956.933.030 | 1.956.933.030 | 1.758.314.010 | 1.758.314.010 |
| TKV Materials Joint Stock Company - Hon Gai Materials Factory | - | - | - | - |
| TKV Materials Joint Stock Company | 94.848.875.673 | 94.848.875.673 | 73.074.537.986 | 73.074.537.986 |
| Hanoi Branch - TKV Materials Joint Stock Company | 130.000.000 | 130.000.000 | 130.000.000 | 130.000.000 |
| Vinacomin Machinery Manufacturing Joint Stock Company | 225.588.580 | 225.588.580 | 106.568.580 | 106.568.580 |
| Mao Khe Mechanical Joint Stock Company - Vinacomin | 219.014.000 | 219.014.000 | 160.160.000 | 160.160.000 |
| CN of Vietnam National Coal-Mining Industry Group - Coal Mine Project Management Board - TKV | 718.014.244 | 718.014.244 | 718.014.244 | 718.014.244 |
| TKV Environment One Member Co., Ltd. | 8.228.689.302 | 8.228.689.302 | 6.394.761.646 | 6.394.761.646 |
| Mining Geology Joint Stock Company - TKV | 1.537.140.178 | 1.537.140.178 | 1.376.077.000 | 1.376.077.000 |
| Vinacomin Inspection Joint Stock Company | 739.777.173 | 739.777.173 | 217.394.560 | 217.394.560 |
| Vinacomin Mining and Industry Investment Consulting Joint Stock Company | 4.234.977.896 | 4.234.977.896 | 4.467.738.130 | 4.467.738.130 |
| Vinacomin Geology and Minerals Joint Stock Company | - | - | - | - |
| Vietnam National Coal and Mineral Industries Group - School of Business Administration - Vinacomin | 29.432.000 | 29.432.000 | - | - |
| Viet Bac Geological Joint Stock Company - TKV | 668.421.950 | 668.421.950 | 1.350.397.983 | 1.350.397.983 |
| Vinacomin Mining and Industry Investment Consulting Joint Stock Company - Trading and Service Enterprise | 3.548.849.710 | 3.548.849.710 | 797.867.690 | 797.867.690 |
| Nui Beo Coal Joint Stock Company - Vinacomin | 14.904.615.796 | 14.904.615.796 | 14.444.489.452 | 14.444.489.452 |
| Vinacomin Investment, Trading and Service Joint Stock Company | - | - | 24.933.478.182 | 24.933.478.182 |
| Institute of Mining Science and Technology - Vinacomin | - | - | - | - |
| Cam Pha Mining Chemical Industry Company | 71.710.637.783 | 71.710.637.783 | 62.996.932.580 | 62.996.932.580 |
| Vinacomin Miner Transportation and Shuttle Joint Stock Com | 2.150.233.699 | 2.150.233.699 | 1.592.832.964 | 1.592.832.964 |
| Mine Rescue Center - Vinacomin | 2.476.723.230 | 2.476.723.230 | 947.831.760 | 947.831.760 |

VI.17. Issued bonds**VI.18. Preferred shares classified as liabilities**

- Buyback Terms
- Purchased value during the period
- Other explanations

VI.19. Taxes and amounts payable to the State**a. Must Pay**

| Target | Amount payable at the beginning of the period | Number of occurrences during the period | | Amount payable at the end of the period |
|----------------------------------------------------|-----------------------------------------------|-----------------------------------------|-----------------|-----------------------------------------|
| | | Amount payable | Amount paid | |
| I. Tax | 47.618.457.370 | 179.292.444.240 | 155.486.511.034 | 71.424.390.576 |
| 1. Value added tax | - | 6.643.220.581 | 6.643.220.581 | - |
| 2. Corporate income tax | - | - | - | - |
| 3. Personal income tax | 584.111.110 | 1.496.504.000 | 1.977.863.110 | 102.752.000 |
| 4. Resource tax | 47.034.346.260 | 171.121.007.587 | 146.833.715.271 | 71.321.638.576 |
| 5. Real estate tax and land rent | - | 28.712.072 | 28.712.072 | - |
| 6. Other taxes | - | 3.000.000 | 3.000.000 | - |
| II. Fees, charges and other payable amounts | 6.638.867.985 | 12.470.412.820 | 14.393.731.505 | 4.715.549.300 |
| 1. Environmental protection fee | 6.638.823.180 | 11.080.020.820 | 13.003.294.700 | 4.715.549.300 |
| 2. Fee for water resource exploitation rights | - | - | - | - |
| 3. Other items | 44.805 | 1.390.392.000 | 1.390.436.805 | - |
| Total (40=10+30) | 54.257.325.355 | 191.762.857.060 | 169.880.242.539 | 76.139.939.876 |

b. Receivables

| Target | Amount receivable at the beginning of the period | Number of occurrences during the period | | Amount receivable at the end of the period |
|----------------------------------------------------|--------------------------------------------------|-----------------------------------------|------------------|--------------------------------------------|
| | | Accounts receivable | Amount collected | |
| I. Tax | 6.125.689.983 | 6.643.220.581 | - | 12.768.910.564 |
| 1. Value added tax | - | 6.643.220.581 | - | 6.643.220.581 |
| 2. Corporate income tax | 6.125.689.983 | - | - | 6.125.689.983 |
| II. Fees, charges and other payable amounts | - | - | - | - |
| Total (40=10+30) | 6.125.689.983 | 6.643.220.581 | 0 | 12.768.910.564 |

VI.20- Expenses payable

| | 31/03/2025 | 01/01/2025 |
|-------------------------------|------------------------|-------------------|
| - Interest | 231.840.216 | 29.082.453 |
| - Other items | 297.654.155.403 | - |
| + SCL cost | - | - |
| + Outsourcing costs | 294.463.619.595 | - |
| Fee for using Vinacomin brand | 3.190.535.808 | - |
| Total | 297.885.995.619 | 29.082.453 |

VI.21 - Other payables**a Short term**

| | 31/03/2025 | 01/01/2025 |
|----------------------------------|----------------------|----------------------|
| - Union fees | 1.163.722.247 | 229.464.931 |
| - Health insurance | 104.230.427 | 110.330.027 |
| - Party budget | 255.158.108 | 14.530.740 |
| - Dividends, profits payable | 1.252.808.885 | 1.252.808.885 |
| - Other payables | 1.548.662.650 | 1.440.512.700 |
| + Compensation for households | 1.398.462.353 | 1.398.462.353 |
| + Contract performance guarantee | 19.432.000 | 19.432.000 |
| + Other items | 130.768.297 | 22.618.347 |
| Total | 4.324.582.317 | 3.047.647.283 |

VI.22- Unrealized revenue**VI.23. Provisions for payables****VI.24. Deferred income tax assets and deferred income tax liabilities****a Deferred income tax assets**

| | | |
|---------------------------------------------------------------------------------------|----------------|----------------|
| - Corporate income tax rate used to determine the value of deferred income tax assets | 20% | 20% |
| - Deferred income tax assets related to deductible temporary differences | 64.598.340.434 | 61.386.344.212 |

VI.25. Equity

A. Equity movements

| Target | Total | Owner's equity | In there | | Capital surplus | Bond conversion option | Other owners' equity | Treasury stock | Asset revaluation difference | Exchange rate difference | Investment Fund | Enterprise arrangement supplement | Other equity funds | Undistributed net profit | Investment capital for construction and | Non-controlling interest | Other items |
|----------------------------------------|-----------------|-----------------|-----------------------------|-----------------------------------------------------------|-----------------|------------------------|----------------------|----------------|------------------------------|--------------------------|-----------------|-----------------------------------|--------------------|--------------------------|-----------------------------------------|--------------------------|-------------|
| | | | Capital contribution of TKV | Capital contributions of other shareholders (outside TKV) | | | | | | | | | | | | | |
| A | | 1 | 1a | 1b | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 1 Last year's opening balance | 403,260,944.128 | 245,690,520.000 | 159,698,840.000 | 85,991,680.000 | (46,818.182) | - | 569,137.076 | - | - | - | 38,569,843.947 | - | - | 118,478,261.287 | | | |
| 2 Increased In occurrence last year | 22,420,523.333 | - | - | - | - | - | - | - | - | - | - | - | - | 22,420,523.333 | | | |
| - Capital increase in previous year | 0 | | | | | | | | | | | | | | | | |
| - Profit in previous year | 22,420,523.333 | | | | | | | | | | | | | | | | |
| Other Increases | 0 | | | | | | | | | | | | | | | | |
| 3 Decreased In occurrence last year | 57,091,917.075 | - | - | - | - | - | - | - | - | - | - | - | - | 57,091,917.075 | | | |
| - Decrease in capital in previous year | 0 | | | | | | | | | | | | | | | | |
| - Loss in previous year | 0 | | | | | | | | | | | | | | | | |
| - Other discounts | 57,091,917.075 | | | - | | | | | | | | | | | | | |
| 4 Beginning balance of this year | 368,589,550.386 | 245,690,520.000 | 159,698,840.000 | 85,991,680.000 | (46,818.182) | - | 569,137.076 | - | - | - | 38,569,843.947 | - | - | 57,091,917.075 | | | |
| 5 Increased in occurrence this year | 0 | - | - | - | - | - | - | - | - | - | - | - | - | 83,806,867.545 | | | |
| - Capital increase this year | 0 | | | | | | | | | | | | | | | | |
| - Profit this year | 0 | | | | | | | | | | | | | | | | |
| Other Increases | 0 | | | | | | | | | | | | | | | | |
| 6 Decreased In occurrence this year | 52,627,267.938 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 52,627,267.938 | | | |
| - Reduce capital this year | 0 | | | | | | | | | | | | | | | | |
| - Loss this year | 52,627,267.938 | | | | | | | | | | | | | 52,627,267.938 | | | |
| - Other discounts | 0 | | | | | | | | | | | | | | | | |
| 7 This period's ending balance | 315,962,282.448 | 245,690,520.000 | 159,698,840.000 | 85,991,680.000 | (46,818.182) | - | 569,137.076 | - | - | - | 38,569,843.947 | - | - | 83,806,867.545 | | | |

| | | | |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| | - Deferred income tax assets related to unused tax losses | - | |
| | - Deferred income tax assets related to unused tax incentives | - | |
| | - Amount offset against deferred income tax payable | - | |
| | Deferred income tax assets | 64.598.340.434 | 61.386.344.212 |
| b | Deferred income tax payable | - | - |
| Corpo | Corporate income tax rate used to determine deferred income tax payable | 20% | 20% |
| | - Deferred income tax liabilities arising from taxable temporary differences | - | - |
| | | | |
| | | 31/03/2025 | 01/01/2025 |
| B | Owner's equity details | | |
| | - Contributed capital of parent company | 159.698.840.000 | 159.698.840.000 |
| | - Capital contributions of other entities | 85.991.680.000 | 85.991.680.000 |
| | Total | 245.690.520.000 | 245.690.520.000 |
| C | Capital transactions with shareholders and dividend and profit distribution | | |
| | - Owner's equity | | |
| | + Beginning capital contribution | 245.690.520.000 | 245.690.520.000 |
| | + Capital increase during the year | | |
| | + Capital contribution decreased during the year | | |
| | + Year-end capital contribution | 245.690.520.000 | 245.690.520.000 |
| | - Dividends, distributed profits | | |
| D | Share | | |
| | - Number of shares registered for issuance | 24.569.052 | 24.569.052 |
| | - Number of shares sold to the public | 24.569.052 | 24.569.052 |
| | + Common stock | 24.569.052 | 24.569.052 |
| | + Preferred stock (Type classified as equity) | | |
| | Number of shares outstanding | 24.569.052 | 24.569.052 |
| | + Common stock | 24.569.052 | 24.569.052 |
| | * Outstanding share value | 10.000 | 10.000 |
| D | Dividends | | |
| | - Dividends declared after the end of the accounting year | - | - |
| | + Dividends declared on common stock: | | |
| | + Dividends declared on preferred stock: | | |
| | - Unrecorded cumulative preferred stock dividends: | | |
| E | Corporate funds | 39.138.981.023 | 39.138.981.023 |
| | - Development investment fund | 38.569.843.947 | 38.569.843.947 |
| | - Business arrangement support fund | - | - |
| | - Other funds belonging to equity: | 569.137.076 | 569.137.076 |
| G | Income and expenses, gains or losses are recognized directly in equity in accordance with the provisions of specific accounting standards: | | |
| VI.26. | Asset revaluation difference | | |
| VI.27. | Exchange rate difference | | |
| | - Exchange rate difference due to conversion of financial statements prepared in foreign currency into VND | | |
| | - Exchange rate differences arising from other causes | | |
| | + Due to purchases, exchanges, and payments during the period | | |
| | + Due to revaluation of foreign currency monetary items | | |
| VI.28. | Funding sources | | |
| | - Funding provided during the year | | |
| | - Career expenses | | |
| | - Remaining funds at the end of the year (Fund sources that have formed assets) | | |
| * Off balance sheet items | | | |

- a **Leased Assets : The total future minimum lease payments under non-cancelable operating leases over the terms**
 - 1 year or less
 - Over 1 year to 5 years
- b **Assets held in custody**
 - Goods and materials received for safekeeping, processing, and consignment
 - Goods accepted for sale, consignment, pledge, mortgage.
- c **Foreign currencies**
- d **Precious metals, precious stones**
- D **Bad debt resolved**
- e **Other information about off-balance sheet items**

* Other information is explained and explained by the enterprise itself.

VII Totalitional information for items presented in the income statement

| TM | Category | 31/03/2025 | 31/03/2024 |
|--------------|----------------------------------------------------------------------------------|--------------------------|--------------------------|
| VII.1 | Total revenue from sales and service provision | | |
| a | Revenue | 1.103.258.909.550 | 1.317.010.981.189 |
| | - Sales revenue | 1.100.651.511.576 | 1.315.414.575.121 |
| | - Service revenue | 2.607.397.974 | 1.596.406.068 |
| | Total | 1.103.258.909.550 | 1.317.010.981.189 |
| | | 31/03/2025 | 31/03/2024 |
| b | Revenue to related parties (Within the group) | | |
| | - Hon Gai Coal Selection Company | 1.101.116.933.475 | 1.163.395.638.171 |
| | - Cam Pha Port and Logistics Company | 271.220.040 | 152.348.376.998 |
| | - TKV Materials Joint Stock Company Branch | 9.946.909 | 9.588.386 |
| | - Quang Ninh Mining Chemical Industry Company | 51.623.520 | 42.335.720 |
| | - TKV Environment Company Limited | 895.996.988 | 26.860.590 |
| | - QN-TKV Coal Processing Company | | 242.642.880 |
| | Total | 1.102.345.720.932 | 1.316.065.442.745 |
| | In case of recording rental revenue, it is the total amount received in advance. | | |
| c | | | |
| VII.2 | Revenue deductions | | |
| VII.3 | Cost of goods sold | 31/03/2025 | 31/03/2024 |
| | - Cost of finished products sold | 1.124.029.545.149 | 1.265.908.459.517 |
| | - Cost of services provided | 1.988.540.132 | 1.541.847.179 |
| | - Cost of storm recovery | | |
| | Total | 1.126.018.085.281 | 1.267.450.306.696 |
| VII.4 | Financial revenue | | |
| | - Deposit interest | 18.673.779 | 30.929.735 |
| | Other financial revenue | 677.880.813 | 654.447.796 |
| | Total | 696.554.592 | 685.377.531 |
| VII.5 | Financial costs | | |
| | Loan interest | 7.118.507.120 | 6.905.988.538 |
| | + Short term | 2.099.096.129 | 1.237.574.789 |
| | + Long term | 5.019.410.991 | 5.668.413.749 |
| | Total | 7.118.507.120 | 6.905.988.538 |
| | | 31/03/2025 | 31/03/2024 |
| VII.6 | Other income | | |
| | - Liquidation and sale of assets | 467.750.000 | |

| | | | |
|--------------|-------------------------------------------------------------------------------------|--------------------------|--------------------------|
| | - Fines collected (Due to customer's violation of contract) | | - |
| | - Other items | 339.898.617 | 525.743.769 |
| | + Revenue from selling scrap | | 458.695.260 |
| | + Hire security guards for ATM stations, rent premises | 36.000.000 | 36.000.000 |
| | + Collect compensation for property damage | 15.418.009 | 9.144.445 |
| | + Collect money from selling bidding documents | | - |
| | Revenue from warranty | 281.500.000 | |
| | + Other | 6.980.608 | 21.904.064 |
| | Total | 807.648.617 | 525.743.769 |
| VII.7 | Other costs | 31/03/2025 | 31/03/2024 |
| | - Remaining value of fixed assets and costs of liquidation and sale of fixed assets | - | |
| | - Penalties | | |
| | - Other items | 38.344.590 | 200.971.502 |
| | + Selling materials and scrap | | 169.556.256 |
| | + Interest on late payment of tax and social insurance declarations | | 2.615.246 |
| | + ATM security payment | 28.800.000 | 28.800.000 |
| | + Other | 9.544.590 | |
| | Total | 38.344.590 | 200.971.502 |
| VII.8 | Selling and administrative expenses | 31/03/2025 | 31/03/2024 |
| a | Business management expenses incurred during the period | | |
| | - Management staff costs | 12.719.909.354 | 10.416.713.327 |
| | + Salary | 10.700.325.385 | 8.490.701.666 |
| | + Insurance, union fees | 1.502.957.869 | 1.411.865.761 |
| | + Meal allowance | 516.626.100 | 514.145.900 |
| | - Energy costs | 229.677.898 | 143.728.569 |
| | Material cost management | 222.875.140 | 177.065.408 |
| | - Office supplies costs | 366.605.543 | 944.305.634 |
| | - Fixed asset depreciation costs | 504.619.428 | 380.871.535 |
| | - Taxes and fees | 3.000.000 | 3.000.000 |
| | - Contingency costs | | (20.000.000) |
| | - Outsourcing service costs | 1.346.003.359 | 1.373.076.489 |
| | - Other expenses in cash | 6.390.570.244 | 6.548.749.225 |
| | Total | 21.783.260.966 | 19.967.510.187 |
| b | Selling expenses incurred during the period | | |
| | - Management staff costs | 1.187.353.720 | 979.346.321 |
| | + Salary | 996.004.146 | 800.098.843 |
| | + Insurance, union fees | 144.220.356 | 132.282.836 |
| | + Meal allowance | 47.129.218 | 46.964.642 |
| | - Energy costs | | |
| | - Cost of packaging materials | 28.245.000 | 446.127.700 |
| | - Cost of tools and equipment | 21.925.000 | 14.400.000 |
| | - Fixed asset depreciation costs | 112.096.740 | 112.096.740 |
| | - Warranty costs | | |
| | - Outsourcing service costs | 471.289.391 | 529.234.821 |
| | - Other expenses in cash | 611.272.889 | 338.557.369 |
| | Total | 2.432.182.740 | 2.419.762.951 |
| c | Sales expense and administrative expenses write-offs | | |
| VII.9 | Production and business costs by factor | 31/03/2025 | 31/03/2024 |
| a | Total | 1.448.448.448.025 | 1.600.425.544.782 |
| | - Semi-finished products purchased from outside | | |
| | - Cost of raw materials, materials, energy | 238.177.980.461 | 216.166.096.477 |

| | | |
|-------------------------------------------------------------------------------------------------|-------------------------------|--------------------------|
| + Ingredients | 80.376.210.717 | 71.187.432.049 |
| + Fuel | 149.262.534.367 | 138.857.187.122 |
| + Motivation | 8.539.235.377 | 6.121.477.306 |
| - Labor costs | 93.523.956.828 | 70.457.887.494 |
| + Salary | 79.342.867.979 | 57.798.254.301 |
| + Insurance, union fees | 10.928.384.849 | 9.535.005.193 |
| + Eat song | 3.252.704.000 | 3.124.628.000 |
| - Fixed asset depreciation costs | 44.709.235.153 | 73.875.524.285 |
| - Outsourcing service costs | 665.616.787.381 | 352.841.227.141 |
| - Other expenses in cash | 406.420.488.202 | 887.084.809.385 |
| b Coal production | 1.448.448.448.025 | 1.600.425.544.782 |
| - Semi-finished products purchased from outside | | |
| - Cost of raw materials, materials, energy | 238.177.980.461 | 216.166.096.477 |
| + Ingredients | 80.376.210.717 | 71.187.432.049 |
| + Fuel | 149.262.534.367 | 138.857.187.122 |
| + Motivation | 8.539.235.377 | 6.121.477.306 |
| - Labor costs | 93.523.956.828 | 70.457.887.494 |
| + Salary | 79.342.867.979 | 57.798.254.301 |
| + Insurance, union fees | 10.928.384.849 | 9.535.005.193 |
| + Eat song | 3.252.704.000 | 3.124.628.000 |
| - Fixed asset depreciation costs | 44.709.235.153 | 73.875.524.285 |
| - Outsourcing service costs | 665.616.787.381 | 352.841.227.141 |
| - Other expenses in cash | 406.420.488.202 | 887.084.809.385 |
| VII.10 Current corporate income tax expense | 31/03/2025 | 31/03/2024 |
| Corporate income tax expense calculated on current taxable income | - | 4.255.512.523 |
| - Total accounting profit before tax | (52.627.267.938) | 21.277.562.615 |
| - Increase adjustments | | |
| - Adjustments for reduction | | |
| - Total taxable income | | 21.277.562.615 |
| - Loss carried forward from previous year | - | |
| - Taxable income | - | 21.277.562.615 |
| - Corporate income tax rate | 20% | 20% |
| - Current corporate income tax expense | - | 4.255.512.523 |
| - Corporate income tax expenses of previous periods are adjusted in this period | | |
| Total current corporate income tax expense | - | 4.255.512.523 |
| VII.11 Deferred corporate income tax expense | 31/03/2025 | 31/03/2024 |
| - Deferred corporate income tax expense arising from taxable temporary differences | - | - |
| Total | - | - |
| VIII Totalitional information for items presented in the Cash Flow Statement | | |
| VIII.1 Non-cash transactions affect future cash flow statements | | |
| VIII.2 Amounts held by a business but not used | | |
| VIII.3 Actual loan amount collected during the period | Short term | Long term |
| | 171.023.985.346 | 144.880.557.004 |
| - Proceeds from borrowing under conventional contracts | 171.023.985.346 | 144.880.557.004 |
| VIII.4 Amount actually paid back during the period | Short term | Long term |
| | 56.399.000.000 | 291.903.689.546 |
| - Principal repayment of loan under normal contract | 56.399.000.000 | 291.903.689.546 |
| IX Other information: | | |
| 1. Information about related parties: | | |
| Related parties | Relationship | |
| Vietnam National Coal and Mineral Industries Group - Hon Gai Coal Selection Company - Vinacomin | Member unit of parent company | |
| Cam Pha Port and Logistics Company - Vinacomin | Member unit of parent company | |

Vinacomin Information Technology and Environment Joint Stock Company
TKV Materials Joint Stock Company - Hon Gai Materials Factory
Vinacomin Coal Import Export Joint Stock Company
Hanoi Branch - TKV Materials Joint Stock Company
Vinacomin Machinery Manufacturing Joint Stock Company
Mao Khe Mechanical Joint Stock Company - Vinacomin
TKV Environment One Member Co., Ltd.
Mining Geology Joint Stock Company - TKV
Vinacomin Inspection Joint Stock Company
Vinacomin Mining and Industry Investment Consulting Joint Stock Company
Vinacomin Geology and Minerals Joint Stock Company
Coal Industry Nursing Center - VVMI CN Viet Bac Mining Industry Corporation
Coal Industry Nursing Center - VVMI CN Viet Bac Mining Industry Corporation
Vinacomin Miner Transportation and Shuttle Joint Stock Company
Coal - Mineral Hospital
Vietnam College of Coal and Minerals
Vietnam National Coal and Mineral Industries Group - School of Business
Administration - Vinacomin
Institute of Mining Science and Technology - Vinacomin
Vinacomin Institute of Mining Energy Engineering
Mine Rescue Center - Vinacomin

Member unit of parent company
Member unit of parent company
Member unit of parent company
Unit of the same parent company
Unit of the same parent company
Unit of the same parent company

[illegible]

Tran Quoc Tuan

