

CÔNG TY CỔ PHẦN THAN CAO
SON - TKV
CAO SON COAL JOINT STOCK
COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập – Tự do – Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Số: **787**/CBTT-TCS-HĐQT
No. /CBTT-TCS-HĐQT

Cẩm Phả, ngày 20 tháng 01 năm 2025
Cam Pha, January 20, 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, 4 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 Cao Sơn -TKV thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 4/2024 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Complying with the provisions of Clause 3, 4 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 discloses financial statement information (FS) for the fourth quarter of 2024 with the Hanoi Stock Exchange as follows:

1. Tên tổ chức/Name of organization: CÔNG TY CỔ PHẦN THAN CAO SON – TKV/ CAO SON COAL JOINT STOCK COMPANY.

- Mã chứng khoán/ Stock symbol: CST
- Địa chỉ/ Address: Phường Cẩm Sơn, TP Cẩm Phả, tỉnh Quảng Ninh / Cam Son Ward, Cam Pha City, Quang Ninh Province.
- Điện thoại liên hệ/ Telephone: 02033.862.337 Fax: 02033.863.945
- E-mail: Caosoncoal.gmail.com
- Website: thancaoson.vn

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

- Báo cáo tài chính quý IV năm 2024/ Fourth Quarter of 2024 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:
+ 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: 20/01/2025 tại đường dẫn: [thancaoson.vn/Quan hệ cổ đồng/Báo cáo tài chính](http://thancaoson.vn/Quan_hệ_cổ_đồng/Báo_cáo_tài_chính).

This information has been published on the company's website on: 01/20/2025 at the link [thancaoson.vn/ investor relations/Financial Statement](http://thancaoson.vn/investor_relations/Financial_Statement).

Nơi nhận/ Recipient:

- Như kính gửi/ *HNX*;
- Lưu/ *Save*: Công ty/ *Company*.

Tài liệu đính kèm/ Attachments:

- BCTC/ *FS*: Quý IV/2024/ *Fourth Quarter of 2024*.
- Văn bản giải trình/ *Explanatory Documents*: Số/No.:/TCS-KT

ĐẠI DIỆN TỔ CHỨC
ORGANIZATION REPRESENTATIVE
(Người UQCBTT/ *Persons authorized to disclose information*)



Phạm Phú Mỹ / *Pham Phu My*



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

Address: Cam Son Ward, Cam Pha City, Quang Ninh Province

Form No. B01-DN

(Issued under Circular No. 200/2014/QĐ-BTC dated
22/12/2014 of Ministry of Finance)

BALANCE SHEET

As at 31 December 2024

Unit: VND

Item	Code	Notes	Ending balance	Opening balance
1	2	3	4	5
A- CURRENT ASSETS (100=110+120+130+140+150)	100		1.515.577.400.251	1.487.702.217.267
I. Cash and cash equivalents	110		800.433.496	642.081.201
1. Cash	111	1	800.433.496	642.081.201
III. Short-term receivables	130		911.846.383.736	1.058.026.740.626
1. Short-term receivables from customers	131	3a,b	905.602.956.934	1.052.392.394.954
2. Prepayments to suppliers	132		1.240.969.126	4.396.189.989
6. Other receivables	136	4	5.002.457.676	1.238.155.683
IV. Inventories	140	7	462.110.395.950	271.745.556.252
1. Inventories	141		462.110.395.950	271.745.556.252
V. Other current assets	150		140.820.187.069	157.287.839.188
1. Short-term prepaid expenses	151	13	82.580.464.666	87.817.376.506
2. Deductible VAT	152		58.239.722.403	66.154.831.968
3. Taxes and other receivables from the State Budget	153	19		3.315.630.714
B- NON-CURRENT ASSETS (200=210+220+230+240+250+260)	200		1.147.073.367.584	922.125.726.209
I. Long-term receivables	210		191.155.494.410	176.556.283.484
6. Other long-term receivables	216	4	191.155.494.410	176.556.283.484
II. Fixed assets	220		777.539.342.529	613.843.906.721
1. Tangible fixed assets	221	9	775.507.844.549	611.673.330.478
- Cost	222		4.916.982.707.068	5.317.693.202.315
- Value of accumulated depreciation (*)	223		(4.141.474.862.519)	(4.706.019.871.837)
3. Intangible fixed assets	227	10	2.031.497.980	2.170.576.243
- Cost	228		3.381.210.391	119.757.170.881
- Value of accumulated depreciation (*)	229		(1.349.712.411)	(117.586.594.638)
IV. Long-term unfinished assets	240	8b	27.303.197.631	21.959.500.656
2. Cost of construction in progress	242		27.303.197.631	21.959.500.656
VI. Other long-term assets	260		151.075.333.014	109.766.035.348
1. Long-term prepaid expenses	261	13	151.075.333.014	109.766.035.348
TOTAL ASSETS (270 = 100 + 200)	270		2.662.650.767.835	2.409.827.943.476

Item	Code	Notes	Ending balance	Opening balance
C- LIABILITIES	300		1.582.339.078.045	1.305.987.584.130
I. Short-term liabilities	310		1.326.909.078.045	1.120.913.117.381
1. Short-term supplier payables	311	16a,b	899.042.485.624	626.397.815.941
2. Advances from customers	312			
3. Taxes and other payables to the State Budget	313	19	140.306.086.204	120.310.598.646
4. Payables to employees	314		213.338.477.512	269.554.789.198
5. Accrued expenses	315	20	400.000.000	
9. Other short-term payables	319	21	8.125.029.121	7.359.137.087
10. Borrowings and short-term financial liabilities	320	15		13.040.000.000
11. Provision for short-term payables	321	23a		
12. Bonus and welfare fund	322		65.696.999.584	84.250.776.509
II. Long-term liabilities	330		255.430.000.000	185.074.466.749
8. Borrowings and long-term financial liabilities	338	15	255.430.000.000	185.050.000.000
12. Provision for long-term payables	342	23b		24.466.749
D- OWNERS' EQUITY (400 = 410 + 430)	400		1.080.311.689.790	1.103.840.359.346
I. Owners' equity	410		1.080.311.689.790	1.103.840.359.346
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	347.301.834.273	263.165.390.317
11. Undistributed after-tax profits	421	25a	304.542.125.517	412.207.239.029
- Retained earnings at the end of previous period	421a		164.797.681.073	124.282.817.205
- Retained earnings this period	421b		139.744.444.444	287.924.421.824
TOTAL LIABILITIES AND OWNERS' EQUITY (440=400+400)	440		2.662.650.767.835	2.409.827.943.476

Quang Ninh, January 20, 2025

PREPARED BY



Vu Thi Thanh

CHIEF ACCOUNTANT



Dinh Van Chien

GENERAL DIRECTOR



Pham Quoc Viet

Address: Cam Son Ward, Cam Pha City, Quang Ninh Province

INCOME STATEMENT
Quarter 4, 2024

Unit: VND

Items	Codes	Notes	This quarter (Current year)	This quarter (Previous year)	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)
1	2	3	4	5	6	7
1. Revenue	01	VII.1	2.100.133.688.583	1.599.196.083.105	9.465.414.074.279	7.905.709.420.622
2. Less deductions	02	VII.2				-
3. Net revenue (10=01-02)	10		2.100.133.688.583	1.599.196.083.105	9.465.414.074.279	7.905.709.420.622
4. Cost of goods sold	11	VII.3	1.928.422.615.744	1.294.438.267.463	8.983.944.999.610	7.277.923.032.126
5. Gross profits (20=10-11)	20		171.711.072.839	304.757.815.642	481.469.074.669	627.786.388.496
6. Financial income	21	VII.4	1.432.374.248	1.345.604.429	5.708.308.566	5.003.953.596
7. Financial expenses	22	VII.5	4.854.658.590	4.647.272.082	20.010.250.693	20.532.694.833
<i>In which: Borrowing costs</i>	23		4.854.658.590	4.647.272.082	20.010.250.693	20.532.694.833
8. Selling expenses	25	VII.8a	1.691.340.347	2.580.985.241	5.720.692.752	6.959.811.414
9. General and Administration expenses	26	VII.8b	157.867.005.964	79.549.306.952	325.070.652.798	246.562.857.608
10. Net operating profit/loss ((30=20+(21-22)- (25+26))	30		8.730.442.186	219.325.855.796	136.375.786.992	358.734.978.237
11. Other income	31	VII.6	949.554.078	2.362.608.093	40.821.283.894	6.652.774.931
12. Other expenses	32	VII.7	1.134.000.294	2.604.036.643	2.038.541.875	4.347.026.399
13. Net other income (40 = 31- 32)	40		(184.446.216)	(241.428.550)	38.782.742.019	2.305.748.532
14. Net accounting profit before tax (50=30+40)	50		8.545.995.970	219.084.427.246	175.158.529.011	361.040.726.769
15. Business income tax - current	51	VII.10	1.852.658.895	44.399.871.089	35.414.084.567	73.116.304.945
16. Business incom tax - deferred	52					-
17. Profit after corporate income tax (60=50-51-52)	60	VII.11	6.693.337.075	174.684.556.157	139.744.444.444	287.924.421.824
18. Basic earnings per share	70		156	4.077	3.261	6.720

Quang Ninh, January 20, 2025

PREPARED BY



Vu Thi Thanh

CHIEF ACCOUNTANT



Dinh Van Chien

GENERAL DIRECTOR



Pham Quoc Viet

CASH FLOW STATEMENT

(Indirect method)
 Quarter 4, 2024

Currency: 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				
<i>1. Profit before tax</i>	01		175.158.529.011	361.040.726.769
<i>2. Adjustments for:</i>				
Depreciation and amortization of fixed assets and investment properties	02		336.213.508.203	342.537.316.921
Provisions	03		-	-
Profit/loss from investment activities	05		(20.148.032.612)	(7.053.953.596)
Borrowing costs	06		20.010.250.693	20.532.694.833
<i>3. Operating profit/loss before changes of working capital</i>	08		511.234.255.295	717.056.784.927
Increase/ (decrease) in account receivables	09		148.284.182.653	(155.051.596.275)
Increase/ (decrease) in inventories	10		(190.364.839.698)	(83.071.185.016)
Increase/ (decrease) in account payables (not including borrowing interest, business income tax liabilities)	11		68.463.747.482	(99.695.544.954)
Increase/ (decrease) in prepaid expenses	12		(36.072.385.826)	16.971.444.990
Interest paid	14		(20.010.250.693)	(20.532.694.833)
Business income tax paid	15		(74.710.393.442)	(50.058.924.011)
Other receipt from operating activities	16		5.664.881.671	2.216.705.000
Other payments for operating activities	17		(100.609.598.538)	(74.005.560.007)
<i>Net cash flows from operating activities</i>	20		311.879.598.904	253.829.429.821
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payments for acquisitions, constructions of fixed assets	21		(298.365.444.470)	(152.777.057.214)
2. Proceeds from disposal and liquidation of fixed assets and other	22		13.900.900.000	2.050.000.000
7. Interest, dividends and profit distribution received	27		236.012.156	183.461.094
<i>Net cash flows from investing activities</i>	30		(284.228.532.314)	(150.543.596.120)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
3. Short-term and long-term loans received	33		155.000.000.000	271.192.749.979
4. Repayments of loans principal	34		(97.660.000.000)	(308.720.749.979)
6. Dividends paid, profits shared to shareholders	36		(84.832.714.295)	(65.802.616.780)
<i>Net cash flows from financing activities</i>	40		(27.492.714.295)	(103.330.616.780)
Net cash flow during the period (50 = 20+30+40)	50		158.352.295	(44.783.079)
Cash and cash equivalents at the beginning of the period	60		642.081.201	686.864.280
Cash and cash equivalents at the beginning of the period (70=50+60)	70		800.433.496	642.081.201

PREPARED BY



Vu Thi Thanh

CHIEF ACCOUNTANT



Dinh Van Chien

Quang Ninh, January 20, 2025

GENERAL DIRECTOR



Pham Quoc Viet

VIETNAM NATIONAL COAL AND MINERAL INDUSTRIES HOLDING CORPORATION LIMITED

CAO SON COAL JOINT STOCK COMPANY - TKV
Cam Son Ward, Cam Pha City, Quang Ninh Province

Sample No. B09-DN
According to Circular No. 200/2014/QĐ-
BTC at 22/12/2014 of The Ministry of
Finance

NOTES TO THE FINANCIAL STATEMENT

Quarter 4, 2024

I. CORPORATE INFORMATION

1. Form of capital ownership

Cao Son Coal Joint Stock Company - TKV 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. Business structure: 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. Applied accounting regimes

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/QD-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 |

Year 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 114,996,047,856 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.

Mineral exploitation right fee: In case of one-time payment, the actual amount incurred in

the year is determined based on the total amount of mineral exploitation right fee allocated for the remaining years of exploitation. In case of annual payment, the actual amount incurred is the amount of mineral exploitation right fee of the year that the enterprise has paid to the State Budget.

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

	Closing balance	Opening balance
- Cash	281.591.769	2.983.034
- Demand deposits	518.841.727	639.098.167
Vietnam Bank for Agriculture and Rural Development - Quang Ninh branch.		18.903.127
Vietnam Joint Stock Commercial Bank for Industry and Trade – Cam Pha Branch	170.060.538	9.131.068
oint stock Commercial Bank for Investment and Development of Viet Nam – Cam Pha Branch.	7.006.682	3.729.367
Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Quang Ninh Branch.	205.574.512	31.586.860
Military Commercial Joint Stock Bank - Quang Ninh Branch.		41.346.296
Saigon – Hanoi Commercial Joint Stock Bank - Quang Ninh Branch.	12.147.808	1.501.957
Prosperity and Growth Commercial Joint Stock Bank		18.610.118
Vietnam International Commercial Joint Stock Bank - Cam Pha Branch.	42.022.044	514.289.374
Vietnam Bank for Agriculture and Rural Development - Cam Pha branch.	19.168.797	
Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Dong Quang Ninh Branch.	30.857.949	
Vietnam Commercial Joint Stock Export Import Bank - Quang Ninh Branch.	32.003.397	
Total:	800.433.496	642.081.201

3. Trade receivables

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

4. Other trade receivables

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

7. Inventories

	Closing balance		Opening balance	
	Original price	Inventories	Original price	Inventories
- Raw materials	48.803.581.244		38.705.956.155	
- Instrument & tools	139.585.000		285.635.000	
- Work in progress	399.067.637.531		166.811.692.917	
- Goods	14.099.592.175		65.942.272.180	
Total:	462.110.395.950	0	271.745.556.252	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	Recoverabl value	Increase	Decrease	Value	Recoverabl value
a) Short-term borrowings	-	-	-	-	-	-
Short-term borrowings						
b) Long-term borrowings	255.430.000.000	255.430.000.000	168.040.000.000	110.700.000.000	198.090.000.000	198.090.000.000
	-	-		13.040.000.000	13.040.000.000	13.040.000.000
- ≤ 1 year						
- > 1 year - ≤ 5 year	81.250.000.000	81.250.000.000	125.000.000.000	43.750.000.000		
- > 5 year	174.180.000.000	174.180.000.000	43.040.000.000	53.910.000.000	185.050.000.000	185.050.000.000
Total	255.430.000.000	255.430.000.000	168.040.000.000	110.700.000.000	198.090.000.000	198.090.000.000

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

- Cost of Audit of Financial Statements

Total :

	Closing balance	Opening balance
- Cost of Audit of Financial Statements	400.000.000	
Total :	400.000.000	0

21. Other payables

a) Short-term:

- Funding of trade union

- Social insurance

- Sickness and maternity expenses

- Personal accident insurance

- Employee contribution fund

- Khấu trừ vào lương theo pháp luật

- Dividends or profits payables

- Other payables

Total:

	Closing balance	Opening balance
- Funding of trade union	1.330.997.692	1.648.903
- Social insurance	89.519.014	41.531.083
- Sickness and maternity expenses		365.912.100
- Personal accident insurance	16.000.000	
- Employee contribution fund	181.094.434	1.332.365.434
- Khấu trừ vào lương theo pháp luật		
- Dividends or profits payables	5.580.733.299	4.719.901.594
- Other payables	738.599.682	815.482.973
Total:	8.125.029.121	7.359.137.087

23. Provisions

b) Long-term:

+ Concentrated costs have formed fixed assets

Total:

	Closing balance	Opening balance
+ Concentrated costs have formed fixed assets		24.466.749
Total:	0	24.466.749

25. Owner's equity

a) Comparison table of owner's equity fluctuations

	Items of owner's equity								
	1	2	3	4	5	6	7	8	9
	Contributed capital	Share premium	Conversion option of convertible bond	Other capital of owners	Differences from asset revaluation	Exchange differences	Undistributed after tax profits	Development investment fund	Total
A	1	2	3	4	5	6	7	8	9
Previous opening balance	428.467.730.000						401.119.823.485	155.675.797.287	985.263.350.772
- Increase in capital in previous year									
- Profits in previous year							287.924.421.824	107.489.593.030	107.489.593.030
- Other increases									287.924.421.824
- Decrease in capital in previous year									0
- Losses in previous year									0
- Reduction from profit distribution									0
Current opening balance	428.467.730.000	0	0	0	0	0	412.207.239.029	263.165.390.317	1.103.840.359.346
- Increase in capital in previous year		0	0	0	0	0		84.136.443.956	84.136.443.956
- Profits in previous year							139.744.444.444		139.744.444.444
- Other increases									0
- Decrease in capital in previous year									247.409.557.956
- Losses in previous year									0
- Reduction from profit distribution									0
Current closing balance	428.467.730.000	0	0	0	0	0	304.542.125.517	347.301.834.273	1.080.311.689.790

b) Contributed capital

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

Total:

	Closing balance	Opening balance
	279.098.070.000	279.098.070.000
	149.369.660.000	149.369.660.000
Total:	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

d) Shares

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

* Par value of shares outstanding: 10.000 VND/share

e) Funds of enterprises

- Development investment funds

Total:

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

	Closing balance	Opening balance
	42.846.773	42.846.773
	42.846.773	42.846.773
	42.846.773	42.846.773
	42.846.773	42.846.773
	42.846.773	42.846.773
	42.846.773	42.846.773

	Closing balance	Opening balance
	347.301.834.273	263.165.390.317
Total:	347.301.834.273	263.165.390.317

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

- >1 year - ≤ 5 year

Total:

	Closing balance	Opening balance
	200.652.065.962	907.260.041.234
Total:	200.652.065.962	907.260.041.234

VII. Notes to income statement quá hoạt động kinh doanh**1. Gross revenue****a) Revenues**

- Revenue from sales
- Revenue from services rendered

Cộng :

	Current year	Previous year
	9.259.209.250.792	7.728.173.876.199
	206.204.823.487	177.535.544.423
Cộng :	9.465.414.074.279	7.905.709.420.622

3. Costs of goods sold

- Cost of goods sold of finished coal products
- Cost of services provided and goods

Total:

	Current year	Previous year
	8.784.180.484.516	7.111.360.550.771
	199.764.515.094	166.562.481.355
Total:	8.983.944.999.610	7.277.923.032.126

4. Financial income

- Interests of deposits
- Environmental deposit interest

Total:

	Current year	Previous year
	236.012.156	183.461.094
	5.472.296.410	4.820.492.502
Total:	5.708.308.566	5.003.953.596

5. Financial expenses

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

Total:

Current year	Previous year
20.010.250.693	20.532.694.833
	498.304.686
20.010.250.693	20.034.390.147
20.010.250.693	20.532.694.833

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:

Current year	Previous year
14.439.724.046	3.542.407.876
6.832.100	57.815.300
25.460.000.000	
132.796.306	45.715.492
781.931.442	3.006.836.263
40.821.283.894	6.652.774.931

7. Other expenses

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

Total:

Current year	Previous year
373.480.432	577.948.584
34.266.055	195.106.815
678.762.348	418.087.544
952.033.040	3.155.883.456
2.038.541.875	4.347.026.399

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:

Current year	Previous year
594.005.000	1.251.225.410
5.126.687.752	5.708.586.004
5.720.692.752	6.959.811.414

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
- Outside purchasing services cost/ Expenses from external services
- Other expenses in cash

Total:

Current year	Previous year
67.403.376.012	62.158.665.339
59.557.580.000	54.606.010.000
5.942.443.012	5.616.736.339
1.903.353.000	1.935.919.000
2.619.540.253	2.617.542.752
20.420.786.763	13.856.156.285
7.537.129.522	8.760.854.421
144.151.721.544	65.509.264.609
10.917.808.735	12.213.734.428
72.020.289.969	81.446.639.774
325.070.652.798	246.562.857.608

9. Production and business costs by factor

a) Total:

- Cost of raw material, energy
- + Raw material
- + Fuel
- + Motivation

Current year	Previous year
2.629.146.581.089	2.456.884.250.477
994.824.448.442	962.652.189.818
1.359.331.709.814	1.310.358.086.158
274.990.422.833	183.873.974.501

- Labor costs	748.400.573.047	706.035.841.174
+ Salary	655.901.000.000	618.120.000.000
+ Insurance deduction costs based on salary	70.522.787.047	65.908.453.174
+ Meal allowance according to working shift	21.976.786.000	22.007.388.000
- Depreciation of Fixed Assets	336.179.242.148	341.959.982.095
- Outside purchasing services cost/ Expenses from external services	3.892.879.399.387	2.629.912.902.249
- Other expenses in cash	1.888.710.518.432	1.422.512.839.666
Total:	9.495.316.314.103	7.557.305.815.661

	Current year	Previous year
b) Coal production		
- Cost of raw material, energy	2.433.443.266.614	2.353.012.725.742
+ Raw material	980.561.704.243	954.077.921.982
+ Fuel	1.359.331.709.814	1.310.358.086.158
+ Motivation	93.549.852.557	88.576.717.602
- Labor costs	748.400.573.047	706.035.841.174
+ Salary	655.901.000.000	618.120.000.000
+ Insurance deduction costs based on salary	70.522.787.047	65.908.453.174
+ Meal allowance according to working shift	21.976.786.000	22.007.388.000
- Depreciation of Fixed Assets	335.003.197.289	340.991.323.206
- Outside purchasing services cost/ Expenses from external services	3.892.879.399.387	2.629.912.902.249
- Other expenses in cash	1.885.825.362.672	1.422.476.689.389
Total:	9.295.551.799.009	7.452.429.481.760

	Current year	Previous year
c) Service business		
- Cost of raw material, energy	195.703.314.475	103.871.524.735
+ Raw material	14.262.744.199	8.574.267.836
+ Motivation	181.440.570.276	95.297.256.899
- Depreciation of Fixed Assets	1.176.044.859	968.658.889
- Other expenses in cash	2.885.155.760	36.150.277
Total:	199.764.515.094	104.876.333.901

10. Current corporate income tax expenses	Current year	Previous year
- Corporate income tax expenses determined according to taxable income of the current year	35.414.084.567	73.116.304.945
- Total corporate income tax expenses of the current year	35.414.084.567	73.116.304.945

VIII. Thông tin bổ sung cho các khoản mục trình bày trong Báo cáo lưu chuyển tiền tệ

3. The actual loan amount collected during the	Short-term	Long-term
- Proceeds from borrowing under normal contracts		155.000.000.000
4. The amount actually paid back to the loan principal during the	Short-term	Long-term
- Loan principal repayment according to normal contracts		97.660.000.000

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 - Materials Trading Joint Stock Company	1.458.552.013.891	175.308.827
Vinacomin Transportation and Miner Commuting Service JSC	32.518.353.482	3.229.759.000
Cam Pha Mining Chemical Industry Company	630.189.167.787	16.102.800
Vinacomin - Machinery Joint Stock Company	40.258.341.082	2.583.224.023
Vinacomin Motor Industry Joint Stock Company	65.445.030.969	
VVMI Viet Bac Mechanical Joint Stock Company	22.214.061.397	
Institute of Energy & Mining Mechanical Engineering	5.116.260.909	
Development Of Mining Technology And Equipment Joint Stock Company	435.857.703	
Vinacomin- Quacontrol Joint Stock Company	5.127.047.252	18.786.544
Vinacomin -Viet Bac Geology Joint Stock Company	2.064.420.968	
Deo Nai - Coc Sau - Tkv Coal Joint Stock Company	2.718.000	
Vietnam Coal and Mineral College	509.094.000	
Vinacomin Industry Investment Consulting Joint Stock Company	540.000.000	
Institute of Mining Science and Technology	429.955.268	
Vinacomin - Environment Company Limited	33.091.407.130	6.879.999.920
Vinacomin - Cuaong Coal Preparation Company	87.860.916	8.016.570.957.224
Ha Long Coal Company - TKV	620.120.856	529.058.547
Branch Of Vinacomin Industry Investment Consulting Joint Stock Company - Hon Gai Coal Design	440.000.000	
Vinacomin - Maokhe Mechanical Joint Stock Company	3.264.511.048	
Vinacomin - Informatics, Technology, Environment Joint Stock Company	7.259.684.399	
Vinacomin Mining Geology Joint Stock Company	553.086.889	
Coal - Mineral Hospital	1.228.316.936	
Vinacomin Geology And Mineral Resources Joint Stock Company	1.627.228.557	
Branch Of Vinacomin - Machinery Joint Stock Company	511.100.000	
Mine Emergency Center - Vinacomin	5.218.988.000	
Vinacomin Business School	133.440.535	
Campha Port And Logistics Company		1.033.487.563.352
Quang Ninh Mining Chemical Industry Company		742.754.290
Vinacomin - Cam Pha Coal Trading Joint Stock Company		122.511.223.077
Vinacomin - Khe Cham Coal Company		1.057.373.798
Vinacomin - Minerals Holding Corporation		1.471.661.800
Total:	2.317.438.067.974	9.189.273.773.202

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	61.680.000	61.680.000
- Mr. Pham Quoc Viet	Board members, Director	768.819.066	680.080.458
- Mr. Vu Trong Tuan	Board members (Until September 5, 2024)	570.246.477	652.932.998
- Mr. Mai Huy Giap	Board members, Deputy Director	680.004.591	605.764.280
- Mr. Nguyen Ngoc Toan	Board members (From September 6, 2024) - Deputy Director	634.957.324	517.453.193
- Mr. Tran Phuong Nam	Board members	422.390.183	388.887.059
- Mr. Nguyen Van Sinh	Deputy Director	625.667.974	559.343.139
- Mr. Do Van Kien	Deputy Director	634.067.259	549.661.139
- Mr. Nguyen Ngoc Dung	Deputy Director	629.860.084	518.482.741
- Mr. Dinh Van Chien	Chief accountant	583.702.907	506.425.230

- Ms. Nguyen Thi Lich	Head of control board	54.960.000	54.960.000
- Ms. Le Thi Kim Dung	Member of the supervisory board	52.560.000	52.560.000
- Ms. Duong Thi Thu Phong	Member of the supervisory board	52.560.000	52.560.000
- Ms. Dao Thi My	Member of the supervisory board	374.224.442	324.831.076
- Mr. Nguyen Huy Hoang	Member of the supervisory board	379.488.509	344.238.453
Total:		6.525.188.816	5.869.859.766

6. **Comparative information:** Comparative data at the beginning of the year is taken from the Balance Sheet dated December 31, 2023, which has been audited by AASC Auditing Firm Co., Ltd. and has been adjusted for some indicators according to the Circular No. Report the results of the State Audit. Specifically as follows:

Item	Code	Number reported	Adjustment	Number after adjustment
Items on the Balance Sheet				
B - NON-CURRENT ASSETS	200	914.351.898.414	7.773.827.795	922.125.726.209
II. Fixed assets	220	609.874.446.056	3.969.460.665	613.843.906.721
I. Tangible fixed assets	221	607.703.869.813	3.969.460.665	611.673.330.478
- Cost	222	5.313.664.576.072	4.028.626.243	5.317.693.202.315
- Accumulated depreciation	223	(4.705.960.706.259)	(59.165.578)	(4.706.019.871.837)
VI. Other non-current assets	260	105.961.668.218	3.804.367.130	109.766.035.348
1. Long-term prepaid expenses	261	105.961.668.218	3.804.367.130	109.766.035.348
Total assets:	270	2.402.054.115.681	7.773.827.795	2.409.827.943.476
C. LIABILITIES	300	1.305.683.364.971	304.219.159	1.305.987.584.130
I. Short-term liabilities	310	1.120.608.898.222	304.219.159	1.120.913.117.381
3. Taxes and other payables to the State Budget	313	118.443.196.487	1.867.402.159	120.310.598.646
9. Other Short-term payables	319	8.922.320.087	(1.563.183.000)	7.359.137.087
D. OWNER'S EQUITY	400	1.096.370.750.710	7.469.608.636	1.103.840.359.346
I. I. Owner's equity	410	1.096.370.750.710	7.469.608.636	1.103.840.359.346
11. Undistributed after-tax profits	421	404.737.630.393	7.469.608.636	412.207.239.029
- Retained earnings this period	421b	280.454.813.188	7.469.608.636	287.924.421.824
TOTAL LIABILITIES AND OWNERS' EQUITY	440	2.402.054.115.681	7.773.827.795	2.409.827.943.476
Items on the Income Statement				
4. Cost of goods sold and services rendered	11	7.283.780.239.200	(5.857.207.074)	7.277.923.032.126
9. General and administrative expenses	26	250.042.661.329	(3.479.803.721)	246.562.857.608
10. Net operating profit	30	349.397.967.442	9.337.010.795	358.734.978.237
14. Profit before tax	50	351.703.715.974	9.337.010.795	361.040.726.769
15. Current corporate income tax expense	51	71.248.902.786	1.867.402.159	73.116.304.945
17. Profit after corporate income tax	60	280.454.813.188	7.469.608.636	287.924.421.824
Items on the Cash Flow				
1. Profit before tax	01	351.703.715.974	9.337.010.795	361.040.726.769
Depreciation and amortization of fixed assets and investment properties	02	342.478.151.343	59.165.578	342.537.316.921
3. Operating profit/loss before changes of working capital	08	707.660.608.554	9.396.176.373	717.056.784.927
Other payments for operating activities	17	(98.132.361.954)	(1.563.183.000)	(99.695.544.954)
Net cash flows from operating activities	20	20.775.812.120	(3.804.367.130)	16.971.444.990
Net cash flows from investing activities	30	249.800.803.578	4.028.626.243	253.829.429.821
1.Proceeds from issuance of shares, capital contribution from shareholders	31	(148.748.430.971)	(4.028.626.243)	(152.777.057.214)

7. Information about continuing operation

8. Other information

Prepaper



Vu Thi Thanh

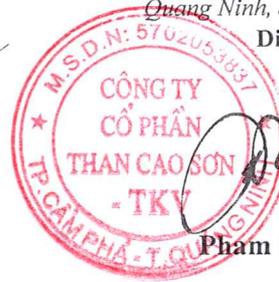
Chief accountant



Dinh Van Chien

Quang Ninh, January 20, 2025

Director



Phạm Quốc Việt

CAO SON COAL JOINT STOCK COMPANY

Short-term receivables from customers in TKV (Pb03A)

From January 1, 2024 to December 31, 2024

No.	Company name	Closing balance	Opening balance
	Total	902.176.514.235	1.029.773.638.042
I	Parent Company		
II	Other companies	902.176.514.235	1.029.773.638.042
1	Vinacomin - Cam Pha Port and Logistics Company	167.041.857.259	218.685.405.456
2	Branch of Vietnam National Coal and Mineral industries holding corporation limited - Cua Ong Coal Company	729.835.160.517	793.615.730.837
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	211.137.624	89.452.253
5	Vinacomin - Cam Pha Coal trading Joint Stock Company	4.450.771.651	17.358.021.163
6	Branch of Vietnam National Coal and Mineral industries holding corporation limited - Khe Cham Coal Company	568.501.847	25.028.333

Prepared by



Dao Thanh Tam

Quang Ninh, January 20, 2025

Moderators



Đình Văn Chiến

Short-term receivables from customers outside TKV (Pb03B)

From January 1, 2024 to December 31, 2024

No.	Company name	Closing balance	Opening balance
	Total	3.426.442.699	22.618.756.912
I	Associates		
II	Other companies	3.426.442.699	22.618.756.912
1	Mining Company - Dong Bac Corporation Branch	3.304.553.062	7.097.737.833
2	MobiFone Northern Network Center - VNPT Vinaphone Corporation Branch	52.211.277	66.037.602
3	uang Ninh Telecommunications - Telecommunications Center 3	34.644.294	23.187.533
4	Port company - Dong Bac Corporation Branch		96.804.774
5	Micco - Vietbac Mining Chemical Industry Company Limited		5.791.176
6	Mining Industry Construction Company - Dong Bac Corporation Branch	35.034.066	25.385.675
7	Xuan Thanh Quang Ninh Insurance Company		94.016.064
8	35 Company - Dong Bac Corporation Branch		15.209.796.255

Prepared by



Dao Thanh Tam

Quang Ninh, January 20, 2025

Moderators



Dinh Van Chien

Trang 1

Other receivables

From January 1, 2024 to December 31, 2024

No.	Content	Closing balance		Opening Balance	
		Short-term	Long-term	Short-term	Long-term
	Total (I+II)	5.002.457.676	191.155.494.410	1.238.155.683	176.556.283.484
I	In TKV	4.254.649.197		492.650.895	
1	- Receivable dividends and distributed profits				
2	- Receivables to employees	4.254.649.197		492.650.895	
3	- Deposits				
4	- Other receivables				
II	Outside TKV	747.808.479	191.155.494.410	745.504.788	176.556.283.484
1	- Receivable dividends and distributed profits				
2	- Receivables to employees				
3	- Deposits		191.155.494.410		176.556.283.484
3.1	+ Principal (TK 244)		155.104.826.553		145.977.912.037
3.2	+ Interest (TK 138)		36.050.667.857		30.578.371.447
4	- Other receivables	747.808.479		745.504.788	

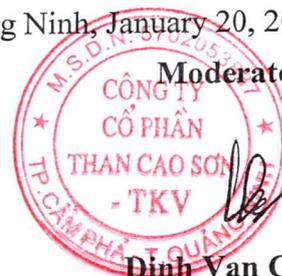
Quang Ninh, January 20, 2025

Prepared by



Vu Thi Thanh

Moderators



Dinh Van Chien

REPORT ON MAJOR REPAIR COSTS

From January 1, 2024 to December 31, 2024

Unit: VND

No.	Content	Plan	Opening balance	Carry out Accumulation from the beginning of the year	Major repairs completed	Price allocation	Closing balance
A	B	I	1	2	3	4	5
I	Last year moved on		929.078.120			929.078.120	-
1	Production Executive Meeting Room Repair		673.116.928			673.116.928	-
2	Workhouse Repair PXXVT5		255.961.192			255.961.192	-
II	Arising during the period	117.610.000.000		114.186.604.226	114.186.604.226	113.692.511.095	494.093.131
A	Outsource with TKV	98.710.000.000		96.427.422.766	96.427.422.766	96.427.422.766	-
1	Caterpillar bulldozer repair CAT D8T no.9	2.500.000.000		2.478.772.046	2.478.772.046	2.478.772.046	-
2	Car repair Scania P340 no.14C-04826	1.800.000.000		1.771.846.077	1.771.846.077	1.771.846.077	-
3	Excavator repair EKG 8U no.2	4.500.000.000		4.420.082.965	4.420.082.965	4.420.082.965	-
4	Hydraulic Excavator repair PC1250SP-8R no.09	4.540.000.000		4.507.733.552	4.507.733.552	4.507.733.552	-
5	Car repair HD785-7 no.123	4.000.000.000		3.912.568.308	3.912.568.308	3.912.568.308	-
6	Wheel Loader Repair Kawasaki 90 ZIV-2 no.K6	2.600.000.000		2.573.038.670	2.573.038.670	2.573.038.670	-
7	Car Repair HD785-7 no.464	4.000.000.000		3.934.030.070	3.934.030.070	3.934.030.070	-
8	Quarry truck repair chassi Kamaz 53229 no.14C 138.36	600.000.000		581.310.276	581.310.276	581.310.276	
9	Drill truck repair CBIH-250 no.12 Hydraulic Excavator repair Komatsu PC 1250SP -8R no.P24	3.500.000.000		3.381.865.315	3.381.865.315	3.381.865.315	
10	Motor Grader repair CAT 14M no.09	4.540.000.000		4.493.228.630	4.493.228.630	4.493.228.630	
11	Car Repair Volvo A40F no.19	2.500.000.000		2.438.741.182	2.438.741.182	2.438.741.182	
12	Motor Grader repair D155A-6 no.15	3.000.000.000		2.967.080.078	2.967.080.078	2.967.080.078	
13	Car Repair CAT777E no.939	2.500.000.000		2.303.242.923	2.303.242.923	2.303.242.923	
14	Car Repair CAT777E no.942	4.000.000.000		3.950.537.205	3.950.537.205	3.950.537.205	
15	Car Repair HD785-7 no.460	4.000.000.000		3.906.890.753	3.906.890.753	3.906.890.753	
16	Car Repair CAT777E no.940	4.000.000.000		3.902.266.591	3.902.266.591	3.902.266.591	
17	Car Repair Kamaz 53229 no.14C - 171.37	600.000.000		564.701.330	564.701.330	564.701.330	
18	Car Repair CAT777E no.938	4.000.000.000		3.783.283.959	3.783.283.959	3.783.283.959	
19	Car Repair HD785-7 no.461	4.000.000.000		3.592.495.813	3.592.495.813	3.592.495.813	

No.	Content	Plan	Opening balance	Carry out Accumulation from the beginning of the year	Major repairs completed	Price allocation	Closing balance
21	Hydraulic Excavator repair Komatsu PC 1250SP -8R no.P10	4.540.000.000		4.503.629.733	4.503.629.733	4.503.629.733	
22	Repair screening system 1	1.950.000.000		1.891.099.564	1.891.099.564	1.891.099.564	
23	Grader truck repair D8T no.14	2.500.000.000		2.459.503.762	2.459.503.762	2.459.503.762	
24	Car repair CAT777E no.941	4.000.000.000		3.964.698.498	3.964.698.498	3.964.698.498	
25	Drill truck repair CAT MD6250 no.1	4.000.000.000		3.992.992.111	3.992.992.111	3.992.992.111	
26	Car repair CAT777E no.937	4.000.000.000		3.938.456.773	3.938.456.773	3.938.456.773	
27	Hydraulic Excavator repair Komatsu PC 1250SP -8R no.P11	4.540.000.000		4.486.128.326	4.486.128.326	4.486.128.326	
28	Excavator repair EKG 8U no.5	4.500.000.000		4.389.666.281	4.389.666.281	4.389.666.281	
29	Drill truck repair CBH-250 no.9	3.500.000.000		3.383.131.734	3.383.131.734	3.383.131.734	
B	Other outsourcing	18.900.000.000		17.759.181.460	17.759.181.460	17.265.088.329	494.093.131
1	Car Repair Scania P340 no.14C-04829	1.800.000.000		1.772.596.863	1.772.596.863	1.772.596.863	-
2	Crane truck repair hyundai 14N-6150	1.800.000.000		1.635.723.550	1.635.723.550	1.635.723.550	-
3	Car Repair Scania P360 no.14HC-00829	1.800.000.000		1.710.036.603	1.710.036.603	1.710.036.603	-
4	Car Repair HD785-7 no.463	4.000.000.000		3.710.104.847	3.710.104.847	3.710.104.847	-
5	Truck Repair kamaz 14C-139.35	600.000.000		566.458.293	566.458.293	566.458.293	-
6	Car Repair HD785-7 no.122	4.000.000.000		3.871.263.747	3.871.263.747	3.871.263.747	-
7	Network station workshop repair	500.000.000		409.250.036	409.250.036	75.909.282	333.340.754
8	Car Repair HD785-7 no.121	4.000.000.000		3.922.126.212	3.922.126.212	3.922.126.212	-
9	Home repair work PXXVT4	400.000.000		161.621.309	161.621.309	868.932	160.752.377
C	DIY						
III	Advance						
IV.	Unfinished						
	Total	117.610.000.000	929.078.120	114.186.604.226	114.186.604.226	114.621.589.215	494.093.131

January 20, 2025

Moderators



Preparer

Tran Thi Trung

UNPROGRESSIVE CONSTRUCTION REPORT

From January 1, 2024 to December 31, 2024

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		21.959.500.656	480.748.491.501	475.404.794.526		475.078.812.708	325.981.818	27.303.197.631
	Construction			5.392.357.974	5.392.357.974		5.392.357.974		
I	Owner's Equity			5.392.357.974	5.392.357.974		5.392.357.974		
1.001	Investment project to build the water slope project on the side of Bang Nau landfill in 2024			5.392.357.974	5.392.357.974		5.392.357.974		
II	Loan capital								
III	Other capital								
	Debt			459.166.841.286	459.166.841.286		459.148.859.468	17.981.818	
I	Owner's Equity			115.148.859.468	115.148.859.468		115.148.859.468		
1.001	Renovation and expansion project to increase capacity of Cao Son coal mine			15.718.180.000	15.718.180.000		15.718.180.000		
1.002	Car investment project to improve soil and rock transport capacity			38.209.290.912	38.209.290.912		38.209.290.912		
1.003	Investment project serving production - Cao Son Coal Joint Stock Company			61.221.388.556	61.221.388.556		61.221.388.556		
II	Loan capital			344.000.000.000	344.000.000.000		344.000.000.000		
2.001	Renovation and expansion project to increase capacity of Cao Son coal mine			30.000.000.000	30.000.000.000		30.000.000.000		
2.002	Dự án đầu tư xe ô tô nâng cao năng lực vận chuyển đất đá			125.000.000.000	125.000.000.000		125.000.000.000		
2.003	Investment project for production - Cao Son Coal Joint Stock Company			189.000.000.000	189.000.000.000		189.000.000.000		
III	Other capital			17.981.818	17.981.818			17.981.818	
1.001	Car investment project to improve soil and rock transport capacity			17.981.818	17.981.818			17.981.818	
	Other		21.959.500.656	16.189.292.241	10.845.595.266		10.537.595.266	308.000.000	27.303.197.631
I	Owner's Equity		21.651.500.656	16.189.292.241	10.537.595.266		10.537.595.266		27.303.197.631
1.001	Renovation and expansion project to increase capacity of Cao Son coal mine		21.066.817.531	3.261.846.502					24.328.664.033

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	
1.002	Investment project to build an automobile repair and maintenance workshop		121.681.273	2.312.852.325					2.434.533.598
1.003	Equipment investment project for production in 2022		229.701.852	231.818.182	461.520.034		461.520.034		
1.004	Car investment project to improve soil and rock transport capacity		233.300.000	3.810.709.090	4.044.009.090		4.044.009.090		
1.005	Investment project for production - Cao Son Coal Joint Stock Company			5.246.526.000	5.246.526.000		5.246.526.000		320.000.000
1.006	Investment project to build the Bang Nau landfill slope project in 2024			785.540.142	785.540.142		785.540.142		
1.007	Investment project in auxiliary equipment for production in 2024			220.000.000					220.000.000
II	Loan capital								
III	Other capital		308.000.000					308.000.000	
1.001	1/500 scale planning of Khe Cham II Waste Landing Area		308.000.000		308.000.000			308.000.000	

Preparer



Cao Thi Duyen

January 20, 2025

Moderators



Dinh Van Chien

CAO SON COAL JOINT STOCK COMPANY

Increase or decrease in tangible fixed assets (Pb09)

From January 1, 2024 to December 31, 2024

No.	Item	Total	Owner's Equity	Loan Capital	Other Capital
A	Cost				
I	Opening balance	5.317.693.202.315	1.092.946.377.234	4.194.414.788.512	30.332.036.569
1	In use	4.165.384.529.908	975.243.037.652	3.159.809.455.687	30.332.036.569
2	Do not use				
3	Unnecessary				
4	Waiting for liquidation	1.152.308.672.407	117.703.339.582	1.034.605.332.825	
	- Total original price of fixed assets has expired	3.351.502.353.364	732.283.983.060	2.611.788.802.703	7.429.567.601
	In which: In use	2.771.184.088.832	622.666.360.369	2.141.088.160.862	7.429.567.601
	- Total original price of fixed assets used as mortgage or mortgage for loans	932.165.082.881	128.576.978.111	803.588.104.770	
II	Tăng trong kỳ	501.120.423.109	157.120.423.109	344.000.000.000	
1	Purchased during the period	790.000.000	790.000.000		
2	Capital construction investment completed	475.059.740.269	131.059.740.269	344.000.000.000	
3	Receive grant capital, capital in fixed assets				
4	Handover				
5	Upgrade	-189.317.160	-189.317.160		
6	Statistical				
7	Switching from investment real estate				
8	Reassessment	25.460.000.000	25.460.000.000		
9	Other increase				
III	Decrease during the period	901.830.918.356	62.794.434.205	839.036.484.151	
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	901.830.918.356	62.794.434.205	839.036.484.151	
9	Other reduction				
IV	Opening balance	4.916.982.707.068	1.187.272.366.138	3.699.378.304.361	30.332.036.569
1	In use	4.660.327.795.383	1.128.439.267.861	3.501.556.490.953	30.332.036.569
2	Do not use				
3	Unnecessary				
4	Waiting for liquidation	256.654.911.685	58.833.098.277	197.821.813.408	
	- 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	3.320.298.948.409	769.294.602.671	2.542.698.185.149	8.306.160.589
	- Total original price of fixed assets used as mortgage or mortgage for loans	1.116.897.999.400	184.773.768.191	932.124.231.209	
B	Wear and tear				
I	Opening balance	4.706.019.871.837	941.825.402.737	3.743.073.303.154	21.121.165.946

No.	Item	Total	Owner's Equity	Loan Capital	Other Capital
1	In use	3.606.742.427.180	825.131.229.044	2.760.490.032.190	21.121.165.946
2	Do not use				
3	Unnecessary				
4	Waiting for liquidation	1.099.277.444.657	116.694.173.693	982.583.270.964	
II	Increase during the period	337.285.909.038	92.654.393.743	243.418.420.487	1.213.094.808
1	Depreciation	336.072.814.230	92.654.393.743	243.418.420.487	
2	Wear and Tear	1.213.094.808			1.213.094.808
3	Mobilization				
4	Handover				
5	Statistical				
6	Switching from investment real estate				
7	Reassessment				
8	Other increase				
III	Decreased during the period	901.830.918.356	62.794.434.205	839.036.484.151	
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	901.830.918.356	62.794.434.205	839.036.484.151	
9	Other reduction				
IV	Closing balance	4.141.474.862.519	971.685.362.275	3.147.455.239.490	22.334.260.754
1	In use	4.141.474.862.519	971.685.362.275	3.147.455.239.490	22.334.260.754
2	Do not use				
3	Unnecessary				
4	Waiting for liquidation				
C	Remaining value				
1	Opening balance	611.673.330.478	151.120.974.497	451.341.485.358	9.210.870.623
	In which: Using mortgage, pledging the loan	360.783.585.890	58.363.093.648	302.420.492.242	
2	Closing balance	775.507.844.549	215.587.003.863	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	

January 20, 2025

Prepaper



Tran Thi Trung

Moderators



Dinh Van Chien

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

From January 1, 2024 to December 31, 2024

No.	Item	Total	Houses and architecture	Machinery and equipment	Transport Vehicles, Transmission Equipment	Management equipment	Other fixed assets
A	Cost						
I	Opening balance	5.317.693.202.315	1.004.349.759.299	1.823.550.196.100	2.453.056.874.654	36.736.372.262	
1	In use	4.165.384.529.908	377.685.455.992	1.701.266.449.695	2.049.696.251.959	36.736.372.262	
2	Do not use						
3	Unnecessary						
4	Waiting for liquidation	1.152.308.672.407	626.664.303.307	122.283.746.405	403.360.622.695		
	- Total original price of fixed assets has expired	3.351.502.353.364	128.287.259.320	1.302.144.778.985	1.885.996.626.914	35.073.688.145	
	In which: In use	2.771.184.088.832	73.613.363.888	1.179.861.032.580	1.482.636.004.219	35.073.688.145	
	- Total original price of fixed assets used as mortgage or mortgage for loans	932.165.082.881	14.644.278.140	385.243.758.667	532.131.417.052	145.629.022	
II	Increase during the period	501.120.423.109	6.177.898.116	53.310.441.122	441.630.762.265	1.321.606	
1	Purchased during the period	790.000.000			790.000.000		
2	Capital construction investment completed	475.059.740.269	6.177.898.116	53.310.441.122	415.570.079.425	1.321.606	
3	Receive grant capital, capital in fixed assets						
4	Upgrade	-189.317.160			-189.317.160		
5	Handover						
6	Statistical						
7	Switching from investment real estate						
8	Reassessment	25.460.000.000			25.460.000.000		
9	Other increase						
III	Decrease during the period	901.830.918.356	593.782.974.979	80.108.869.590	227.607.297.527	331.776.260	
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	901.830.918.356	593.782.974.979	80.108.869.590	227.607.297.527	331.776.260	
9	Other reduction						
IV	Opening balance	4.916.982.707.068	416.744.682.436	1.796.751.767.632	2.667.080.339.392	36.405.917.608	
1	In use	4.660.327.795.383	380.575.902.486	1.753.113.763.778	2.490.232.211.511	36.405.917.608	
2	Do not use						
3	Unnecessary						
4	Waiting for liquidation	256.654.911.685	36.168.779.950	43.638.003.854	176.848.127.881		
	- 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	3.320.298.948.409	134.549.746.567	1.386.440.853.257	1.763.398.309.981	35.910.038.604	
	- 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	
B	Wear and tear						
I	Opening balance	4.706.019.871.837	794.510.972.726	1.625.872.208.750	2.249.406.234.246	36.230.456.115	
1	In use	3.606.742.427.180	220.877.897.169	1.503.588.462.345	1.846.045.611.551	36.230.456.115	
2	Do not use						
3	Unnecessary						
4	Waiting for liquidation	1.099.277.444.657	573.633.075.557	122.283.746.405	403.360.622.695		

No.	Item	Total	Houses and architecture	Machinery and equipment	Transport Vehicles, Transmission Equipment	Management equipment	Other fixed assets
II	Increase during the period	337.285.909.038	73.257.298.456	100.885.632.838	162.821.597.840	321.379.904	
1	Depreciation	336.072.814.230	72.097.742.130	100.885.632.838	162.821.597.840	267.841.422	
2	Wear and Tear	1.213.094.808	1.159.556.326			53.538.482	
3	Mobilization						
4	Handover						
5	Statistical						
6	Switching from investment real estate						
7	Reassessment						
8	Other increase						
III	Decreased during the period	901.830.918.356	593.782.974.979	80.108.869.590	227.607.297.527	331.776.260	
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	901.830.918.356	593.782.974.979	80.108.869.590	227.607.297.527	331.776.260	
9	Other reduction						
IV	Closing balance	4.141.474.862.519	273.985.296.203	1.646.648.971.998	2.184.620.534.559	36.220.059.759	
1	In use	3.884.819.950.834	237.816.516.253	1.603.010.968.144	2.007.772.406.678	36.220.059.759	
2	Do not use						
3	Unnecessary						
4	Waiting for liquidation	256.654.911.685	36.168.779.950	43.638.003.854	176.848.127.881		
C	Remaining value						
1	Opening balance	611.673.330.478	209.838.786.573	197.677.987.350	203.650.640.408	505.916.147	
	In which: Using mortgage, pledging the loan	360.783.585.890	9.925.871.293	166.424.678.811	184.425.796.320	7.239.466	
2	Closing balance	775.507.844.549	142.759.386.233	150.102.795.634	482.459.804.833	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		

Prepaper



Tran Thi Trung

January 20, 2025

Moderators



Dinh Van Chien

CAO SON COAL JOINT STOCK COMPANY

Increase or decrease in intangible fixed assets (Pb10)

From January 1, 2024 to December 31, 2024

No.	Item	Total	Owner's Equity	Loan Capital	Other Capital
A	Cost				
I	Opening balance	119.757.170.881	119.757.170.881		
1	In use	119.757.170.881	119.757.170.881		
2	Do not use				
3	Unnecessary				
4	Waiting for liquidation				
	- Total original price of fixed assets has expired	117.322.852.890	117.322.852.890		
	In which: In use	117.322.852.890	117.322.852.890		
	- Total original price of fixed assets used as mortgage or mortgage for loans				
II	Increase during the period	1.615.710	1.615.710		
1	Purchased during the period				
2	Capital construction investment completed	1.615.710	1.615.710		
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	116.377.576.200	116.377.576.200		
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	116.377.576.200	116.377.576.200		
9	Other reduction				
IV	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				
B	Wear and tear				
I	Opening balance	117.586.594.638	117.586.594.638		

No.	Item	Total	Owner's Equity	Loan Capital	Other Captital
1	In use	117.586.594.638	117.586.594.638		
2	Do not use				
3	Unnecessary				
4	Waiting for liquidation				
II	Increase during the period	140.693.973	140.693.973		
1	Depreciation	140.693.973	140.693.973		
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	116.377.576.200	116.377.576.200		
1	Switching from investment real estate				
2	Sell				
3	Liquidation	116.377.576.200	116.377.576.200		
4	Handover				
5	Convert assets into tools and instruments				
6	Statistical				
7	Contribute capital				
9	Other reduction				
IV	Closing 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				
C	Remaining value				
1	Opening balance	2.170.576.243	2.170.576.243		
	In which: Using mortgage, pledging the loan				
2	Closing balance	2.031.497.980	2.031.497.980		
	In which: Using mortgage, pledging the loan				

January 20, 2025

Prepaper

Moderators



Tran Thi Trung



Đinh Van Chien

No.	Item	Total	Land use rights	Publishing rights	Patent copyright	Brand of goods	Software	Licenses, franchise licenses	Other intangible fixed assets
4	Waiting for liquidation								
II	Increase during the period	140.693.973					140.693.973		
1	Depreciation	140.693.973					140.693.973		
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	116.377.576.200	115.677.805.600				699.770.600		
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	116.377.576.200	115.677.805.600				699.770.600		
9	Other reduction								
IV	Closing 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								
C	Remaining value								
1	Opening balance	2.170.576.243	1.732.800.000				437.776.243		
	In which: Using mortgage, pledging the loan								
2	Closing balance	2.031.497.980	1.732.800.000				298.697.980		
	In which: Using mortgage, pledging the loan								

Prepaper



Tran Thi Trung

January 20, 2025

Moderators




Dinh Van Chien

Prepaid expenses

From January 1, 2024 to December 31, 2024

No.	Item	Opening balance	Arising during the period		Accumulated from the beginning of the year		Closing balance
			Increase	Decrease	Increase	Decrease	
I	Short-term	87.817.376.506	352.583.947.745	357.820.859.585	352.583.947.745	357.820.859.585	82.580.464.666
1	Large repair costs	929.078.120	570.871.345	1.005.856.334	570.871.345	1.005.856.334	494.093.131
2	Instrument & tools	86.821.006.069	351.768.380.000	356.704.811.057	351.768.380.000	356.704.811.057	81.884.575.012
5	Insurance						
8	Fees for granting mineral exploitation rights						
9	Other short-term prepaid expenses	67.292.317	244.696.400	110.192.194	244.696.400	110.192.194	201.796.523
II	Long-term	109.766.035.348	96.293.674.448	54.984.376.782	96.293.674.448	54.984.376.782	151.075.333.014
1	Large repair costs						
2	Instrument & tools	31.661.544.908	75.917.079.000	37.586.153.213	75.917.079.000	37.586.153.213	69.992.470.695
3	Operating lease of fixed assets	6.101.680.148		6.101.680.148		6.101.680.148	
5	Insurance		903.377.439	53.888.652	903.377.439	53.888.652	849.488.787
7	Compensation costs	4.469.941.364		2.963.356.807		2.963.356.807	1.506.584.557
12	Fees for granting mineral exploitation rights	3.804.367.130		3.804.367.130		3.804.367.130	
13	Cost of using geological documents	63.213.151.885	4.864.397.000	3.062.852.859	4.864.397.000	3.062.852.859	65.014.696.026
15	Other items	515.349.913	14.608.821.009	1.412.077.973	14.608.821.009	1.412.077.973	13.712.092.949
	Total:	197.583.411.854	448.877.622.193	412.805.236.367	448.877.622.193	412.805.236.367	233.655.797.680

January 20, 2025

Moderators



Prepared by

Vu Thi Thanh

Đinh Văn Chien

Short-term trade payables in TKV (Pb16A)

From January 1, 2024 to December 31, 2024

No.	Company Name	Closing balance		Opening balance	
		Value	Recoverable value	Value	Recoverable value
	Total	185.845.584.344	185.845.584.344	170.715.512.258	170.715.512.258
I	Parent Company				
II	Other companies	185.845.584.344	185.845.584.344	170.715.512.258	170.715.512.258
1	Vinacomin - Materials Trading Joint Stock			51.145.110	51.145.110
2	Vinacomin Transportation and Miner Commuting Service JSC	1.851.219.075	1.851.219.075	665.912.767	665.912.767
3	Cam Pha Mining Chemical Industry Company	47.457.865.138	47.457.865.138	11.548.159.078	11.548.159.078
4	Vinacomin - Machinery Joint Stock Company	18.000.231.225	18.000.231.225	20.854.563.067	20.854.563.067
5	Vinacomin Motor Industry Joint Stock Company	13.363.085.674	13.363.085.674	15.009.178.981	15.009.178.981
6	VVMI Viet Bac Mechanical Joint Stock Company	10.899.666.802	10.899.666.802	5.269.991.493	5.269.991.493
7	Vinacomin - Coal Import Export Joint Stock Company	5.235.874.910	5.235.874.910	5.235.874.910	5.235.874.910
8	Institute of Enertry & Mininng Mechanical	1.806.556.723	1.806.556.723	1.280.994.941	1.280.994.941
9	Vinacomin- Quacontrol Joint Stock Company	422.200.939	422.200.939	628.060.233	628.060.233
10	Vinacomin -Viet Bac Geology Joint Stock	1.782.674.645	1.782.674.645	1.714.738.524	1.714.738.524
11	Vietnam Coal and Mineral College			456.100.000	456.100.000
12	Vinacomin Industry Investment Consulting Joint Stock Company			691.200.000	691.200.000
13	Institute of Mining Science and Technology	371.481.351	371.481.351	493.586.893	493.586.893
14	Vinacomin - Environment Company Limited			6.054.073.803	6.054.073.803
15	Branch Of Vinacomin - Materials Trading Joint Stock Company - Transport, Loading And			109.362.300	109.362.300
16	Ha Long Coal Company - TKV			65.441.493	65.441.493
17	Branch Of Vinacomin Industry Investment Consulting Joint Stock Comapny - Hon Gai Coal Design Enterprise	475.200.000	475.200.000		
18	Vinacomin - Maokhe Mechanical Joint Stock	380.256.302	380.256.302	503.373.270	503.373.270
19	Vinacomin - Informatics, Technology, Environment Joint Stock Company	4.638.139.441	4.638.139.441	4.448.632.099	4.448.632.099
20	Vinacomin Mining Geology Joint Stock Company			394.965.303	394.965.303
21	Branch Of Vinacomin - Machinery Joint Stock Company	259.490.000	259.490.000		
22	Chi nhánh tập đoàn công nghiệp than - Khoáng sản Việt Nam - Trung tâm cấp cứu mỏ vinacomin	467.605.440	467.605.440		
23	Vinacomin - Materials Trading Joint Stock	78.434.036.679	78.434.036.679	95.237.615.133	95.237.615.133
24	Deo Nai - Coc Sau - Tkv Coal Joint Stock Company			2.542.860	2.542.860

January 20, 2025

Prepared by



Nguyen Huyen Trang

Moderators



Dinh Van Chien

CAO SON COAL JOINT STOCK COMPANY

Short-term trade payables outside TKV (Pb16B)

From January 1, 2024 to December 31, 2024

No.	Company Name	Closing balance		Opening balance	
		Value	Recoverable value	Giá trị	Recoverable value
	Total	713.196.901.280	713.196.901.280	455.682.303.683	455.682.303.683
I	Company outside TKV				
II	Other companies	713.196.901.280	713.196.901.280	455.682.303.683	455.682.303.683
1	Minh Anh QN Media Advertising Company Limited	324.833.328	324.833.328	203.849.460	203.849.460
2	Hong Dang Company Limited	633.555.350	633.555.350	100.693.350	100.693.350
3	Quang Ninh Provincial Hydrometeorological Station	17.800.000	17.800.000		
4	Thanh Cong Advertising Art Co., Ltd	200.970.000	200.970.000		
5	Điện lực TP Cẩm Phả - Công ty Điện lực Quảng Ninh	5.034.817.467	5.034.817.467	5.792.140.700	5.792.140.700
6	Baoviet Securities Company	50.000.000	50.000.000		
7	Hanco Investment and Trading Joint Stock Company	994.907.880	994.907.880	2.396.975.548	2.396.975.548
8	Hong Linh Mechanical Joint Stock Company	1.863.136.080	1.863.136.080	1.767.102.720	1.767.102.720
9	Chi nhánh Quản Ninh Công ty TNHH thiết bị nặng MARUBENI	5.390.734.524	5.390.734.524	9.678.377.260	9.678.377.260
10	Technology Consulting Joint Stock Company	173.975.000	173.975.000	265.902.000	265.902.000
11	Specialized Equipment and Technology Transfer Joint Stock Company			990.259.606	990.259.606
12	A Chau Industrial Joint Stock Company	45.822.606	45.822.606	1.982.118.578	1.982.118.578
13	Viet Nam Machine Import - Export Joint Stock Company	52.853.520.299	52.853.520.299	807.140.791	807.140.791
14	Toan Cau Construction Investment Trading Company Limited	810.669.213	810.669.213	4.050.988.693	4.050.988.693
15	Tkb Viet Nam Joint Stock Company	6.203.907.335	6.203.907.335	3.619.239.680	3.619.239.680
16	Hanh Nguyen Trading Investment Company Limited	549.116.404	549.116.404	256.050.304	256.050.304
17	Skysoft Online Technologies Corporation	808.595.746	808.595.746	628.966.746	628.966.746
18	Thanhdo Metal Joint Stock Company	159.519.441.873	159.519.441.873		
19	Tam Viet Tic ., Jsc	308.504.337	308.504.337	586.815.611	586.815.611
20	Phu Thai Industries Company Limited	98.898.735.771	98.898.735.771	21.593.402.726	21.593.402.726
21	The Pet., Jsc			269.541.980	269.541.980
22	Pams., Jsc	373.323.200	373.323.200	151.129.000	151.129.000
23	Indec Vietnam.,Jsc	4.569.559.680	4.569.559.680	2.390.392.760	2.390.392.760
24	Spare Parts And Mining Equipment Company Limited	1.256.120.840	1.256.120.840	734.236.520	734.236.520
25	Tht Euspa., Jsc			182.780.680	182.780.680
26	Eridan.,Jsc	481.504.202	481.504.202	1.415.039.882	1.415.039.882
27	Industry And Mining Trading Investment Joint Stock Company			139.690.890	139.690.890
28	Global Heavy Equipment Company Limited	2.767.858.185	2.767.858.185	1.166.601.505	1.166.601.505
29	T&C Machinery And Parts Joint Stock Company	8.506.903.110	8.506.903.110	4.270.812.617	4.270.812.617
30	25 - 10 Company Limited	192.961.108	192.961.108		
31	Tiasang Battery Joint Stock Company	201.441.600	201.441.600	21.116.160	21.116.160
32	Phuong Thao Construction And Transportation Service Trading Company Limited	84.051.860	84.051.860	1.515.681.860	1.515.681.860
33	75 Rubber Company			37.888.800	37.888.800

No.	Company Name	Closing balance		Opening balance	
		Value	Recoverable value	Giá trị	Recoverable value
34	Thanh Dong Casting Mechanical Company Limited	1.007.838.400	1.007.838.400	354.184.400	354.184.400
35	Ngoc Ha Casting Mechanical Company Limited	63.615.386	63.615.386	63.615.386	63.615.386
36	Than My Bonsai Company Limited	89.220.000	89.220.000	591.494.400	591.494.400
37	Duc Cuong Thai Mechanical Company Limited	753.369.628	753.369.628	497.295.628	497.295.628
38	Hai Duong Pump Manufacturing Joint Stock Company	4.158.216.433	4.158.216.433	1.286.544.993	1.286.544.993
39	Tan Phu Xuan Joint Stock Company	64.581.954.352	64.581.954.352	77.149.704.122	77.149.704.122
40	Chemical Mechanical Company Limited 13	2.009.858.092	2.009.858.092	1.590.501.000	1.590.501.000
41	Technical information on quality measurement standards of QN province	52.596.000	52.596.000	20.088.000	20.088.000
42	Hoa Son Joint Stock Company	22.016.061.104	22.016.061.104	19.282.690.878	19.282.690.878
43	Ha Thu Automobile Joint Stock Company	1.849.922.279	1.849.922.279	1.514.120.884	1.514.120.884
44	Hoang Hau Joint Stock Company			35.666.874	35.666.874
45	Quang Hung Maritime Joint Stock Company	619.803.152	619.803.152	12.424.613.152	12.424.613.152
46	Cam Pha Urban Environment Joint Stock Company	73.288.800	73.288.800	79.120.800	79.120.800
47	Quang Ninh Automobile & Mining Equipment Repair Joint Stock Company			5.936.928.061	5.936.928.061
48	Trung Nghia Transportation Services and Investment Joint Stock Company	2.004.540.267	2.004.540.267	6.035.203.966	6.035.203.966
49	Van Don Automobile Enterprise Private Enterprise	5.345.387.963	5.345.387.963	3.300.069.022	3.300.069.022
50	Viet Phap Company Limited	1.028.999.102	1.028.999.102	385.070.202	385.070.202
51	MITEC LLC	1.994.194.715	1.994.194.715	226.284.795	226.284.795
52	Bao Nguyen Investment and Development Joint Stock Company	213.177.264	213.177.264	9.344.465.837	9.344.465.837
53	Uong Bi Automobile Mechanical Joint Stock Company	4.076.799.170	4.076.799.170	7.922.926.869	7.922.926.869
54	Tan Tien Industrial Joint Stock Company	3.263.369.384	3.263.369.384	2.666.386.401	2.666.386.401
55	Tam Duc Cam Pha Joint Stock Company	12.749.072	12.749.072	1.309.069.120	1.309.069.120
56	Quang Ninh Industrial Gas Joint Stock Company	56.846.575	56.846.575	153.295.075	153.295.075
57	Anh Vu Trading Company Limited	107.853.800	107.853.800	11.583.800	11.583.800
58	Oanh Son Trading and Services Company Limited	2.524.602.671	2.524.602.671	1.638.413.171	1.638.413.171
59	Vuong Gia Investment and Development Joint Stock Company	7.061.338.100	7.061.338.100	3.425.519.680	3.425.519.680
60	Tuan Minh One Member LLC	425.536.556	425.536.556	2.884.630.693	2.884.630.693
61	Tung Vuong Automobile Refrigeration Trading and Service Company Limited	168.341.645	168.341.645	17.372.745	17.372.745
62	Tien Dat Mechanical and Electrical Joint Stock Company	364.282.657	364.282.657	2.173.792.201	2.173.792.201
63	Trong Diep Refrigeration Technology Company Limited	81.263.127	81.263.127	684.151.510	684.151.510
64	Long Thanh TB Materials Co., Ltd	955.577.126	955.577.126	345.463.918	345.463.918
65	Cat Tuong International Trading and Cooperation Joint Stock Company	681.324.830	681.324.830	794.984.170	794.984.170
66	An Binh Construction and General Business Joint Stock Company	4.111.662.706	4.111.662.706	270.143.100	270.143.100
67	QC Company Limited	1.443.787.875	1.443.787.875	1.060.502.629	1.060.502.629
68	Quyên Lam Company Limited	314.466.878	314.466.878	554.466.878	554.466.878
69	Nam Dong Son Joint Stock Company	14.212.343.196	14.212.343.196	9.800.035.420	9.800.035.420
70	Mining equipment and mineral processing joint stock company	7.660.802.892	7.660.802.892	5.804.686.492	5.804.686.492
71	Quang Ninh Electrical Equipment and Trading Joint Stock Company	196.278.947	196.278.947		

No.	Company Name	Closing balance		Opening balance	
		Value	Recoverable value	Giá trị	Recoverable value
72	Quang Ninh Polytechnic Mechanical Company Limited	2.476.948.079	2.476.948.079	1.692.436.456	1.692.436.456
73	Quang Binh Construction Design Consulting Joint Stock Company	119.854.029	119.854.029		
74	Equipment manufacturing center joint stock company	2.283.064.178	2.283.064.178	661.831.500	661.831.500
75	Hoang Minh Gia Trading Company Limited	237.350.435	237.350.435	66.824.235	66.824.235
76	An Binh Industrial Machinery and Equipment Joint Stock Company	7.126.424.469	7.126.424.469	1.071.939.846	1.071.939.846
77	Hoang Quy Quang Ninh Company Limited	201.793.160	201.793.160	428.299.960	428.299.960
78	Thinh Phat Construction Joint Stock Company LTD			131.881.742	131.881.742
79	Cam Pha Mining Mechanical and Electrical Joint Stock Company	1.058.529.164	1.058.529.164		
80	Bao Long Insurance Joint Stock Company - Bao Long Insurance Company, Ninh District	3.200.000	3.200.000		
81	Cam Pha Electrical Equipment Joint Stock Company	985.631.550	985.631.550	707.735.034	707.735.034
82	Geological Mining Materials Joint Stock Company			20.022.800	20.022.800
83	Hoang Ngoc Materials, Equipment and Spare Parts Company Limited	59.315.580	59.315.580	46.500.780	46.500.780
84	Quang Hien Service Joint Stock Company	90.169.200	90.169.200		
85	Vu Thanh Thanh Trading Company Limited	45.673.200	45.673.200		
86	Ngoc Long Joint Stock Company	262.098.619	262.098.619		
87	Thien Gia Phu Materials and Equipment Trading Company Limited	1.770.711.240	1.770.711.240	315.616.760	315.616.760
88	Vietnam Tire Company Limited	7.155.200.000	7.155.200.000	1.736.640.000	1.736.640.000
89	Industrial safety technical support center	246.165.269	246.165.269		
90	Ha Long Pharmaceutical Company Limitet	44.502.000	44.502.000		
91	Phuong Tam Trading and Development Company Limited	2.573.477.279	2.573.477.279	1.940.529.705	1.940.529.705
92	Dang Dung Advertising Arts Co., Ltd	947.991.740	947.991.740	236.906.640	236.906.640
93	Truong Sa Mechanical and Construction Joint Stock Company	4.731.236.778	4.731.236.778	3.489.228.003	3.489.228.003
94	Commercial Software Solutions Joint Stock Company	30.000.000	30.000.000	30.000.000	30.000.000
95	Cam Pha Regional General Hospital	54.769.977	54.769.977		
96	Duong Tien Thanh Trading and Investment Joint Stock Company	586.961.000	586.961.000	704.116.000	704.116.000
97	Trung Hieu Transport and General Business Joint Stock Company	3.019.096.842	3.019.096.842	3.208.530.747	3.208.530.747
98	Van Don D&T Joint Stock Company	8.473.281.807	8.473.281.807	33.469.559.995	33.469.559.995
99	BDO Auditing Company Limited	286.927.273	286.927.273	182.480.000	182.480.000
100	Industrial Testing Center I	87.447.600	87.447.600	110.527.200	110.527.200
101	TK Vietnam Tourism and Trade Joint Stock Company	849.625.200	849.625.200	775.749.600	775.749.600
102	Truc Viet Environmental Green Tree Company Limited	679.125.600	679.125.600	34.246.800	34.246.800
103	Xuan Le Fashion Joint Stock Company			989.604.000	989.604.000
104	Center for Mining Science, Technology and Environment	470.735.391	470.735.391	474.560.339	474.560.339
105	Vu Nguyen Trading and Software Solutions Company Limited	60.000.000	60.000.000		
106	117 Development Joint Stock Company			3.061.768.831	3.061.768.831
107	Quang Minh Investment and Trading Company Limited	716.055.468	716.055.468	16.721.396.708	16.721.396.708
108	Bien Dong Engineering Technology and Construction Joint Stock Company			12.610.791	12.610.791
109	Duong Vuong Joint Stock Company	1.755.536.952	1.755.536.952	1.756.489.632	1.756.489.632

No.	Company Name	Closing balance		Opening balance	
		Value	Recoverable value	Giá trị	Recoverable value
110	Kien An Trading Services One Member Company Limited			79.397.280	79.397.280
111	Phuc Sinh QN Commercial Services Joint Stock Company	619.674.689	619.674.689	581.766.698	581.766.698
112	Vifaco Industrial Equipment Joint Stock Company	537.306.480	537.306.480		
113	C.A.D Creative Architecture and Construction Joint Stock Company	2.670.400.668	2.670.400.668	1.481.177.514	1.481.177.514
114	Binh Minh Urban Environment Company Limited	97.632.000	97.632.000	88.830.000	88.830.000
115	Business Technical Services Company Limited	98.490.600	98.490.600		
116	Tuan Thanh Service & Trading Company Limited			50.849.550	50.849.550
117	Van Don Mast Joint Stock Company			1.892.396.991	1.892.396.991
118	Quang Yen Project Investment Joint Stock Company	221.978.336	221.978.336	243.480.000	243.480.000
119	Hoang Dat 68 Company Limited	64.476.000	64.476.000		
120	Quang Ninh Institute of Construction Planning and Design	118.867.726	118.867.726		
121	Pham Van Thuan			1.584.157.680	1.584.157.680
122	Khanh Linh Mining Materials Import and Export Company Limited			326.210.067	326.210.067
123	Northern Investment and Trade Consulting Company Limited	1.151.516.618	1.151.516.618		
124	Thanh Dung Trading Investment Company Limited	169.084.800	169.084.800		
125	VMD Trading and Consulting Joint Stock Company	4.804.516.384	4.804.516.384	7.295.154.828	7.295.154.828
126	Zhengzhou Mining Mechanical Co., Ltd	5.553.021.237	5.553.021.237	4.665.573.582	4.665.573.582
127	Huong Duong Trading and Transport Company Limited	12.259.177.452	12.259.177.452	13.578.770.078	13.578.770.078
128	19-5 One Member LLC, Ministry of Public Security	212.646.100	212.646.100		
129	Vietnam Law Newspaper			20.000.000	20.000.000
130	Vinh Quang Trading and Development Joint Stock Company	2.316.289.315	2.316.289.315	1.558.523.855	1.558.523.855
131	City Trade and Investment Company Limited	4.174.496.283	4.174.496.283	448.991.500	448.991.500
132	Tien Phong Dam Fire Protection Equipment Company Limited	373.825.168	373.825.168	179.832.686	179.832.686
133	IPH Import-Export and Services Company Limited	1.294.208.684	1.294.208.684	654.102.444	654.102.444
134	H2T Equipment Joint Stock Company	953.261.190	953.261.190	1.303.472.790	1.303.472.790
135	Elevator Vietnam Accounting Company Limited	68.040.000	68.040.000	68.040.000	68.040.000
136	HL Trading and Construction Transport Joint Stock Company	26.751.435	26.751.435	2.327.904.446	2.327.904.446
137	Thanh Cong Mechanical and Equipment Joint Stock Company	17.133.934.593	17.133.934.593	15.082.049.835	15.082.049.835
138	Thanh Binh General Trading & Service Development Investment Joint Stock Company	2.551.189.444	2.551.189.444	2.335.249.872	2.335.249.872
139	Trung Hieu Mining Materials Production and Trading Joint Stock Company - HHT	351.590.008	351.590.008	33.373.948	33.373.948
140	Thanh Nam General Trading Services Company Limited			15.202.000	15.202.000
141	Hoa Phat Surveying, Mapping and Construction Joint Stock Company	1.702.540.535	1.702.540.535	46.824.171	46.824.171

No.	Company Name	Closing balance		Opening balance	
		Value	Recoverable value	Giá trị	Recoverable value
142	Thanh Cong mechanical and commercial services private enterprise	881.414.821	881.414.821	874.950.322	874.950.322
143	DTH Technical Solutions and Trading Joint Stock Company	4.408.122.400	4.408.122.400	605.050.000	605.050.000
144	MARUBENI Heavy Equipment Company Limited	5.774.638.460	5.774.638.460	2.996.859.980	2.996.859.980
145	HDT Agricultural Joint Stock Company	1.110.060.495	1.110.060.495	1.827.305.019	1.827.305.019
146	Van Thanh Investment and Trading One Member LLC	4.166.967.202	4.166.967.202	1.392.959.202	1.392.959.202
147	Vu Quang Hung	35.853.580	35.853.580		
148	Vinh Phu Corporation Joint Stock Company			142.351.720	142.351.720
149	TKV Import-Export Investment Joint Stock Company			101.444.000	101.444.000
150	Thien Hoa Equipment and Technology Company Limited			142.584.500	142.584.500
151	Nam Khanh PLC Joint Stock Company	712.368.123	712.368.123	137.721.900	137.721.900
152	E.PARTS Joint Stock Company	62.124.600	62.124.600	199.124.600	199.124.600
153	AASC Auditing Firm LLC				
154	Gia Anh Trading Investment Company Limited			18.224.800	18.224.800
155	Viet Y Quang Ninh Joint Stock Company	1.025.268.740	1.025.268.740	78.062.400	78.062.400
156	Mining Equipment Supply Company Limited	207.008.000	207.008.000	207.008.000	207.008.000
157	Thuy Trang General Trading Company Limited	1.385.462.800	1.385.462.800	645.742.800	645.742.800
158	RITA Vietnam Industrial Joint Stock Company	95.042.200	95.042.200	297.342.200	297.342.200
159	Minh Luong One Member LLC			5.604.492.513	5.604.492.513
160	CPG Investment Group Joint Stock Company	440.680.242	440.680.242		
161	Dung Anh Lucky Trading and Development Company Limited	1.868.077.000	1.868.077.000	493.083.180	493.083.180
162	Quang Ninh forestry design survey team			144.720.000	144.720.000
163	Mining and environment investment consulting joint stock company - Ha Long	6.831.747.848	6.831.747.848	6.382.114.540	6.382.114.540
164	Quang Ninh Electrical Construction and Trading Joint Stock Company			194.653.000	194.653.000
165	Thai Binh Surveying, Mapping and Construction Investment Joint Stock Company	2.809.842.421	2.809.842.421	494.445.500	494.445.500
166	Duy Khanh Trading and Production Company Limited	900.413.712	900.413.712	906.600.600	906.600.600
167	BD et al. limited liability law firm			482.328.000	482.328.000
168	88 VINA Construction and Trading Investment Joint Stock Company	1.173.636.730	1.173.636.730		
169	Duy Hung Trading Company Limited	6.404.949.841	6.404.949.841		
170	Phuong Nam QN One Member Company Limited	1.654.929.836	1.654.929.836		
171	Mining electrical equipment joint stock company	827.529.026	827.529.026		
172	An Nguyen Mining Equipment Company Limited	793.930.360	793.930.360		
173	Hung Thinh Industrial Equipment & Technology Development Investment Joint Stock Company	1.904.534.135	1.904.534.135		
174	Ngoc My QN One Member Company Limited	61.106.400	61.106.400		

No.	Company Name	Closing balance		Opening balance	
		Value	Recoverable value	Giá trị	Recoverable value
175	Quang Ninh Mining Mechanical Joint Stock Company	258.128.000	258.128.000		
176	Hoa Hoa Vien Company Limited	63.061.200	63.061.200		
177	Hung Thinh TVH Joint Stock Company	232.087.900	232.087.900		
178	Thai Son Import-Export Services Joint Stock Company - QN	2.919.527.260	2.919.527.260		
179	Thang Long Auto Tire Joint Stock Company	30.160.000	30.160.000		
180	Moi truong xanh Design Consulting Company Limited	217.912.000	217.912.000		
181	Golden Ratio Architecture Joint Stock Company				
181	Golden Ratio Architecture Joint Stock Company				
182	Hai Anh Trading - Technical Joint Stock Company	4.290.030.330	4.290.030.330		
183	Dong A CONFITECH Joint Stock Company	30.385.368	30.385.368		
184	Thien Binh auction company	39.163.100	39.163.100		
185	Cam Pha Housing and Infrastructure Development Investment Company Limited	1.496.493.198	1.496.493.198		
186	Tin Phat Trading & Services Joint Stock Company	320.000.000	320.000.000		
187	Vietnam Construction Consulting and Trading Joint Stock Company	232.710.545	232.710.545		
188	Environmental and construction alliance joint stock company	168.437.365	168.437.365		
189	Anh Hung Technology and Construction Trading Service Company Limited	820.501.200	820.501.200		
190	Thu Do Construction Investment and Trade Development Company Limited	1.413.549.125	1.413.549.125		
191	PVI Ha Thanh Insurance Company	352.414.222	352.414.222		
192	PJICO Quang Ninh Insurance Company	352.414.222	352.414.222		
193	An Vinh Son Construction and Design Joint Stock Company	1.903.061.229	1.903.061.229		
194	Northeast Landscape Environment Joint Stock Company	2.814.146.147	2.814.146.147		
195	Hon Gai Mechanical Joint Stock Company - Vinacomin	1.575.220.478	1.575.220.478	4.548.369.848	4.548.369.848
196	Vinacomin Tourism and Trade Joint Stock Company	25.616.054.675	25.616.054.675	43.035.426.594	43.035.426.594
197	Vinacomin Tourism and Trading Joint Stock Company - Van Long Branch	4.803.882.778	4.803.882.778	5.059.949.847	5.059.949.847

January 20, 2025

Prepared by



Nguyen Huyen Trang

Moderators



Dinh Van Chien

REPORT ON PERFORMANCE OF OBLIGATIONS TO THE STATE
From January 1, 2024 to December 31, 2024

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	1	2	3	4	5	6
I	Tax (10=11+12+13+14+15+16+17+18+19)		106.519.580.766	377.645.245.648	334.256.972.711	1.459.430.208.817	1.488.917.108.128	77.032.681.455
1	Value added tax (VAT)	11	-	22.681.361.649	22.681.361.649	137.363.058.189	137.363.058.189	-
-	Domestic goods	11.1	-	22.681.361.649	22.681.361.649	137.363.058.189	137.363.058.189	-
-	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	48.210.393.442	1.852.658.895	16.500.000.000	35.414.084.567	74.710.393.442	8.914.084.567
5	Personal income tax	15	403.369.382	7.147.874.328	3.004.415.868	15.777.904.298	11.819.269.382	4.362.004.298
6	Natural resource tax	16	57.158.314.842	252.908.753.251	214.770.981.743	1.122.029.817.471	1.131.439.518.597	47.748.613.716
7	Land & housing tax, land rental charges	17	-	92.059.805.625	76.209.318.351	144.827.483.892	128.976.996.618	15.850.487.274
8	Environmental Protection Tax	18	747.503.100	994.791.900	1.090.895.100	4.017.860.400	4.607.871.900	157.491.600
9	Other taxes	19	-	-	-	-	-	-
II	Fee & charge & other payables	30	13.791.017.880	108.238.299.424	48.963.448.795	351.506.665.112	302.024.278.243	63.273.404.749
1	Environmental Fees	31	5.276.579.880	17.612.796.410	16.323.334.280	74.939.838.270	74.928.401.900	5.288.016.250
2	Fees for using documents on chemical substances	32	-	-	-	4.864.397.000	4.864.397.000	-
3	Fee for granting exploitation rights	33	8.426.438.000	90.625.503.014	32.640.114.515	271.320.011.014	221.761.060.515	57.985.388.499
4	Environmental Protection Tax	34	-	-	-	3.000.000	3.000.000	-
5	Fees and charges	35	-	-	-	379.418.828	467.418.828	-
6	Other items	36	88.000.000	-	-	-	-	-
	Total (40=10+30)		120.310.598.646	485.883.545.072	383.220.421.506	1.810.936.873.929	1.790.941.386.371	140.306.086.204

Part II: Receivables

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)		3.315.630.714	(16.209.318.351)		(3.315.630.714)		-
1	Value added tax (VAT)	11	313.826.080	-	-	(313.826.080)	-	-
-	Domestic goods	11.1	313.826.080	-	-	(313.826.080)	-	-
-	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	-	-	-	-	-	-
5	Personal income tax	15	-	-	-	-	-	-
6	Natural resource tax	16	-	-	-	-	-	-
7	Land & housing tax, land rental charges	17	3.001.804.634	(16.209.318.351)	-	(3.001.804.634)	-	-
8	Environmental Protection Tax	18	-	-	-	-	-	-
9	Other taxes	19	-	-	-	-	-	-
II	Fee & charge & other payables	30						
1	Environmental Fees	31	-	-	-	-	-	-
2	Cost of using geological documents	32	-	-	-	-	-	-
3	Fees for granting mineral exploitation rights	33	-	-	-	-	-	-
4	Environmental Protection Tax	34	-	-	-	-	-	-
5	Fees and charges	35	-	-	-	-	-	-
6	Other items	36	-	-	-	-	-	-
	Total (40=10+30)		3.315.630.714	(16.209.318.351)		(3.315.630.714)		-

Prepared by

Cao Thi Duyen

Cao Thi Duyen

Cam Pha, January 20, 2025

Moderators



Dinh Van Chien

No 773/TCS-KT

Cam Pha, January 20, 2025

“Re: *Explanation of retrospective adjustment of the opening balance on the financial statements of the fourth quarter of 2024*”

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

I. About information disclosure organizations

1. Company Name: Cao Son Coal Joint Stock Company,
2. Stock Symbol: CST
2. Address: Group 1, Cao Son 2 Area, Cam Son Ward, Cam Pha City, Quang Ninh Province
3. Telephone: 02033862337 Fax: 02033863945

II. Contents of disclosure

- Pursuant to the announcement of audit results No. 315/TB-KTNN dated July 24, 2024, of the State Audit Office of Vietnam on the notification of audit results of financial statements, activities related to the management and use of state capital and assets in 2023 of Cao Son Coal Joint Stock Company.

According to the notice of audit results of the State Audit for the accounting period from January 1, 2023, to December 31, 2023, for Cao Son Coal Joint Stock Company - TKV. Some indicators on the financial statements for the accounting period from January 1, 2023, to December 31, 2023, will have to be adjusted and affect the balance at the beginning of the fiscal year 2024.

Pursuant to Vietnam Accounting Standard No. 29 (VAS 29) on retrospective financial statements due to errors in the previous periods of the comparison period, Cao Son Coal Joint Stock Company has made retroactive adjustments to the balance at the beginning of the fiscal year 2024. This adjustment has been presented in the financial statement notes for the fourth quarter of 2024. The details of retroactive adjustment are as follows:

Item	Code	Amount reported	Adjustment	Amount after adjustment
Items on the Balance Sheet				
B - NON-CURRENT ASSETS (200=210+220+230+240+250+260)	200	914.351.898.414	7.773.827.795	922.125.726.209
II. Fixed assets	220	609.874.446.056	3.969.460.665	613.843.906.721
1. Tangible fixed assets	221	607.703.869.813	3.969.460.665	611.673.330.478
- Cost	222	5.313.664.576.072	4.028.626.243	5.317.693.202.315
- Accumulated depreciation (*)	223	(4.705.960.706.259)	(59.165.578)	(4.706.019.871.837)
VI. Other non-current assets	260	105.961.668.218	3.804.367.130	109.766.035.348
1. Long-term prepaid expenses	261	105.961.668.218	3.804.367.130	109.766.035.348

Item	Code	Amount reported	Adjustment	Amount after adjustment
TOTAL ASSETS (270 = 100 + 200)	270	2.402.054.115.681	7.773.827.795	2.409.827.943.476
C. LIABILITIES	300	1.305.683.364.971	304.219.159	1.305.987.584.130
I. Current liabilities	310	1.120.608.898.222	304.219.159	1.120.913.117.381
3. Taxes and other payables to the State	313	118.443.196.487	1.867.402.159	120.310.598.646
9. Other short-term payables	319	8.922.320.087	(1.563.183.000)	7.359.137.087
D- OWNERS' EQUITY (400 = 410 + 430)	400	1.096.370.750.710	7.469.608.636	1.103.840.359.346
I. Short-term liabilities	410	1.096.370.750.710	7.469.608.636	1.103.840.359.346
11. Undistributed after-tax profits	421	404.737.630.393	7.469.608.636	412.207.239.029
- Retained earnings this period	421b	280.454.813.188	7.469.608.636	287.924.421.824
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440	2.402.054.115.681	7.773.827.795	2.409.827.943.476
Items on the Income Statement				
4. Cost of goods sold, and services rendered	11	7.283.780.239.200	(5.857.207.074)	7.277.923.032.126
9. General and administrative expenses	26	250.042.661.329	(3.479.803.721)	246.562.857.608
10. Net operating profit ((30=20+(21-22) - (25+26))	30	349.397.967.442	9.337.010.795	358.734.978.237
14. Profit before tax (50=30+40)	50	351.703.715.974	9.337.010.795	361.040.726.769
15. Current corporate income tax expense	51	71.248.902.786	1.867.402.159	73.116.304.945
17. Profit after corporate income tax (60=50-51-52)	60	280.454.813.188	7.469.608.636	287.924.421.824
Items on the Cash Flow				
1. Profit before tax	01	351.703.715.974	9.337.010.795	361.040.726.769
Depreciation and amortization of fixed assets and investment	02	342.478.151.343	59.165.578	342.537.316.921
3. Operating profit/loss before changes of working capital	08	707.660.608.554	9.396.176.373	717.056.784.927
Other payments for operating activities	17	(98.132.361.954)	(1.563.183.000)	(99.695.544.954)
Net cash flows from operating activities	20	20.775.812.120	(3.804.367.130)	16.971.444.990
Net cash flows from investing activities	30	249.800.803.578	4.028.626.243	253.829.429.821
1.Proceeds from issuance of shares, capital contribution from shareholders	31	(148.748.430.971)	(4.028.626.243)	(152.777.057.214)

Cao Son Coal Joint Stock Company would like to report./.

Recipient:

- SSC, HNX;
- Archived: Office.

**LEGAL REPRESENTATIVE
DIRECTOR**



Pham Quoc Viet

VIETNAM NATIONAL COAL AND
MINERAL INDUSTRIES HOLDING
CORPORATION LIMITED

CAO SON COAL JOINT STOCK
COMPANY

No. 786/TCS-HDQT

*“Re: Explanation regarding the variance
of after-tax profit between the fourth
quarter of 2024 and the fourth quarter of
2023”*

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Cam Pha, January 20, 2025

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

Cao Son Coal Joint Stock Company, stock symbol: CST, Address: Cam Son Ward, Cam Pha City, Quang Ninh Province, would like to explain the content of the profit difference as follows:

Profit after tax in the fourth quarter of 2024 is 6.693 million VND. Profit after tax in the fourth quarter of 2023 is 174.865 million VND. The difference decreased by 167.991 million VND.

Cause:

1. In December 2024, the People's Committee of Quang Ninh province will issue a decision approving the land price for calculating the annual land rent. For the areas leased by the Company to implement the Project to renovate and expand the capacity of Cao Son mine, the unit land rental price will increase by 2,12 times compared to the unit land rental price in 2023, increasing land rental costs.

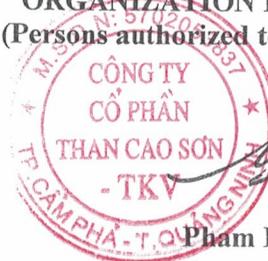
2. The company was severely affected by Typhoon No. 3 on September 7, 2024 (Super Typhoon Yagi). The company has implemented solutions to handle incidents and overcome the consequences caused by Typhoon No. 3, which increases costs.

Respect!

Recipients:

- SSC, HNX;
- Members of the Board of Directors, the Board of Supervisors;
- Archived: Company.

ORGANIZATION REPRESENTATIVE
(Persons authorized to disclose information)



Pham Phu My