

VIETNAM NATIONAL COAL
AND MINERAL INDUSTRIES GROUP
VINACOMIN - HA LAM COAL JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: *M61* /HLC-KTTC

Ha Long, 20th March 2025

Re: Justification of the Profit After Tax Difference in 2024
After Audit compared to the same Period

To: State Securities Commission of Vietnam;
Hanoi Stock Exchange;
Shareholders of the Company.

Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020, issued by the Ministry of Finance, and regulations by the Hanoi Stock Exchange regarding information disclosure in the stock market, the Profit After Tax Difference in 2024 After Audit compared to the same Period of the Vinacomin - Ha Lam Coal Joint Stock Company is as follows:

Unit: VND

Indicator	Year 2024	Year 2023	Difference
Profit After Tax	87,733,417,212	99,167,556,270	-11,434,139,058

The Profit After Tax in 2024 decreased by VND 11,434,139,058 compared to 2023, due to the following main reasons:

- Complex geological conditions in certain mining faces required rock cutting, resulting in lower productivity and higher costs;
- Typhoon No. 3 damaged several surface structures and the electrical grid, resulting in a 9-day power outage. Consequently, production was suspended for 7 days to restore operations;
- In the 11-1.10 stope, Zone III, Seam 11, water ingress occurred during mining operations, requiring the suspension of mining from 7 November 2024, to implement safety measures, resulting in reduced coal production;
- The Company prepared materials and manpower to serve the transition to the new fully mechanized stope 7-7, Zone I, Seam 7.

We assure that the information provided in the financial statements is entirely accurate and highly transparent.

Recipients:

- As mentioned above;
- Archives: Office; Finance and Accounting (2)



DIRECTOR

Vu Ngọc Thang

No: 1160 /HLC-KTTC

Ha Long, 20th March 2025

Re: Justification of the Profit After Tax Difference in 2024
Before and After Audit

To: State Securities Commission of Vietnam;
Hanoi Stock Exchange;
Shareholders of the Company.

Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020, issued by the Ministry of Finance, and regulations by the Hanoi Stock Exchange regarding information disclosure in the stock market, the Profit After Tax Difference in 2024 Before and After Audit of the Vinacomin - Ha Lam Coal Joint Stock Company is as follows:

Unit: VND

Indicator	Year 2024 (Audited)	Year 2024 (Unaudited)	Difference
Profit After Tax	87,733,417,212	80,399,679,625	7,333,737,587

Following the audit, the Company's Profit after corporate income tax (CIT) in 2024 increased by VND 7,333,737,587 compared to the unaudited figures. This was due to the reassessment of the remaining useful life of the shaft tower and core shaft equipment after upgrades, resulting in adjustments to depreciation expenses.

We assure that the information provided in the financial statements is entirely accurate and highly transparent.

Recipients:

- As mentioned above;
- Archives: Office; Finance and Accounting (2)



DIRECTOR

Vu Ngoc Thang