

Số: 198 /CISCO-CBTT
No.: 198 /CISCO-CBTT

Cao Bằng, ngày 23 tháng 1 năm 2026
Cao Bang, January 23, 2026

V/v công bố thông tin giao dịch/hợp đồng
với người có liên quan/ *Information disclosure*
regarding transactions/contracts with related parties

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi:

- Ủy ban Chứng khoán Nhà Nước;
- *The State Securities Commission;*
- Sở Giao dịch Chứng khoán Hà Nội
- *Ha Noi Stock Exchange*

1. Tên tổ chức/ *Name of organisation*: Công ty cổ phần Gang thép Cao Bằng/ *Cao Bang Cast Iron and Steel Joint Stock Company*

- Mã chứng khoán/ *Stock Code*: CBI

- Địa chỉ/Address: Tổ dân phố Chu Trinh 1, phường Tân Giang, tỉnh Cao Bằng/
Chu Trinh 1 residential area, Tan Giang ward, Cao Bang Province.

- Số điện thoại/ *Telephone*: 0206 3953 369

- E-mail: gangthepcb@gmail.com

2. Nội dung thông tin công bố/ *Contents of information Disclosure*:

Nghị quyết số 197 /NQ-CISCO ngày 23/01/2026 về việc chấp thuận giao dịch/hợp đồng với người có liên quan (Hợp đồng mua/bán phế liệu)/*Resolution No. 197/NQ-CISCO dated January 23, 2026, on the approval of transactions/contracts with related parties (Purchase/Sale Agreement of scrap).*

3. Đại chỉ Website đăng tải thông tin/ *Websites address*: <https://gtcb.com.vn>

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ *We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT

GIÁM ĐỐC

**LEGAL REPRESENTATIVE
DIRECTOR**

Nơi nhận/Place of receipt:

- Như kính gửi/As addressed;
- Lưu VT/Save in the archives.

Tài liệu đính kèm/Attached documents:

- Nghị quyết số 197/NQ-CISCO ngày 23/01/2026/Resolution No. 197/NQ-CISCO dated January 23, 2026.



Nguyễn Văn Phương
Nguyen Van Phuong

No: ~~197~~ /NQ-CISCO

Cao Bang, January 23rd, 2026

RESOLUTION
Regarding the approval of related-party transactions/contracts
(Economic sale and purchase Contract for scrap)

**THE BOARD OF DIRECTORS OF CAO BANG IRON AND STEEL
JOINT STOCK COMPANY**

Pursuant to the Charter of Organization and Operation of Cao Bang Iron and Steel Joint Stock Company, as amended and supplemented for the fourth time, promulgated under Decision No: 856/QD-GTCB dated July 21st, 2021 of the Board of Directors of Cao Bang Iron and Steel Joint Stock Company;

Pursuant to the unanimous agreement in the Minutes of Counting Votes of the Board of Directors via written solicitation No. 01/BB-CISCO dated January 23, 2026, of Cao Bang iron and steel joint stock company (CISCO).

HEREBY RESOLVE:

Article 1. The Board of Directors hereby unanimously approves the 2026 Economic sale and purchase Transaction/Contract for scrap with Minerals Holding Corporation (VIMICO) (a related party) according to CISCO's Proposal, as follows:

Volume and unit price of goods purchased/sold: To be determined based on the results of CISCO's proposal for VIMICO price quotations, and price negotiations for scrap disposed of by entities within Vietnam National Coal-Mineral Industries Group. (*Draft contract attached*).

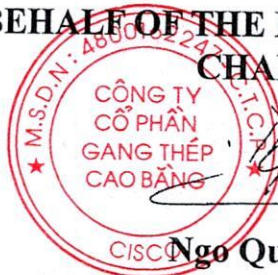
Article 2. The Director of the Company is assigned the responsibility to sign and implement the Sale and Purchase Transaction/contract consistent with the Company's production and business situation, ensuring that the transaction value is $\leq 10\%$ of the Company's total assets as recorded in the latest audited financial statements and in compliance with applicable regulations.

Article 3. This Resolution takes effect as of its signing date. Members of the Board of Directors, the Board of Management, and Heads of relevant departments and individuals shall be responsible for the implementation of this Resolution./.

Recipients:

- As per Article 3
- Archived: Office, BOD. *h*

**ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN**



Ngo Quoc Trung

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

ECONOMIC SALE AND PURCHASE CONTRACT FOR SCRAP

No: 197 /VIMICO - CISCO/2026

Pursuant to the Civil Code dated November 24th, 2015;

Pursuant to the Commercial Law dated June 14th, 2005; amended and supplemented in 2017 and 2019;

Based on the needs and capabilities of both Parties.

Today,2026, at the head quarters of VIMICO, we have:

SELLER: MINERALS HOLDING CORPORATION (VIMICO)
(Hereinafter referred to as Party A or VIMICO)

Address: No. 193 Nguyen Huy Tuong Street, Thanh Xuan Trung Ward,
Thanh Xuan District, Hanoi City, Vietnam.

Phone: 0462876666; Fax: 0462883333; Tax ID: 0100103087

- Account No: 112000054351, at Vietinbank - Hai Ba Trung Branch
- Account No: 1600073585, at BIDV - Transaction Office 3
- Account No: 0021000243133, at Vietcombank - Hanoi Branch
- Account No: 0571104010005, at MB Bank - Hoan Kiem Branch
- Account No: 068704066686868, at VIB.

Representative: Mr. Trinh Van Tue; Position: General Director.

BUYER: CAO BANG IRON AND STEEL JOINT STOCK COMPANY
(Hereinafter referred to as Party B or CISCO)

Address: No. 052 Kim Dong Street, Hop Giang Ward, Cao Bang City, Cao Bang Province, Vietnam.

Phone: 0206.3953.369; Fax: 0206.3953.268 Tax ID: 4800162247

Account: 3300017892, at BIDV - Cao Bang Branch.

Representative: Mr. Nguyen Van Phuong; Position: Director.

Both Parties have agreed and jointly decided to enter into a Economic sale and purchase contract, as follows:

Article 1. Definitions

In this Contract, the following terms shall be understood as follows:

1. **"Law"**: Refers to the laws of Vietnam.
2. **"TKV/Group"**: Refers to the Vietnam National Coal and Mineral Industries Group.
3. **"Party A/VIMICO/Corporation"**: Refers to Vietnam National Minerals Corporation - Joint Stock Company.
4. **"Party B/CISCO/GTCB"**: Refers to Cao Bang Iron and Steel Joint Stock Company.
5. **"Supplier"**: Refers to units under TKV (or organizations, business households, or individuals outside TKV) that have a need to offer scrap materials or have signed contracts for selling scrap materials to VIMICO.
6. **"Party C"**: Refers to businesses, organizations, or individuals authorized by Party B and/or Party A to perform "Collection, Loading, Transportation, and Processing of Scrap" to meet the requirements of Party B and/or authorized by Party A and/or Party B to transport and receive scrap from Party B.
7. **"Contract"**: Refers to this Contract.
8. **"Scrap Materials"**: Refers to types of machinery, equipment, tools, etc., made from materials such as ferrous metals (iron, steel, etc.), non-ferrous metals (aluminum, zinc, copper, tin, etc.), ferrous metal alloys (steel-chromium, steel-manganese, etc.), non-ferrous metal alloys (aluminum-zinc, copper-zinc, copper-tin, etc.), mixed alloys, plastics, rubber, etc., which are discarded or replaced after use.
9. **"Non-conforming Scrap Materials"**: Refers to scrap materials that do not meet technical requirements or are unsuitable for use as raw materials for steel production at Party B's factory but may have value in other production sectors.
10. **"Batch of Goods/Scrap Batch"**: Refers to the quantity and volume of scrap materials delivered under the Contract within a specific time frame.

Article 2. Scrap Materials for Sale and Purchase

Party B orders the purchase, and Party A agrees to organize the purchase and resell scrap materials to Party B to serve Party B's production needs. The name, specifications, quality, and quantity of the scrap materials are as follows:

1. **Name of Goods**: Scrap steel (and any other scrap materials sold by the Supplier along with scrap steel - if any) that Party A can purchase from Suppliers.
2. **Specifications and Quality**: According to the actual types of scrap that Party A purchases from Suppliers.
3. **Volume of Scrap for Sale and Purchase**: Equal to the total quantity and volume of scrap that Party A actually purchases from Suppliers and resells to Party B.

4. **Supply Schedule:** Regularly and continuously on a weekly, monthly, quarterly basis, in accordance with what Party A can purchase from Suppliers.

Article 3. Delivery and Receipt of Scrap Materials

1. **Delivery Location:** At the location where the Supplier delivers scrap to Party A according to the contract signed between the Supplier and Party A.

2. **Delivery Method:** According to the method by which the Supplier delivers scrap to Party A per the contract signed between the Supplier and Party A.

3. **Receipt of Scrap Materials:** Party B (on behalf of Party A) receives scrap from the Supplier according to the regulations of the sales contract signed between Party A and the Supplier. The quantity and volume of scrap that Party B receives from the Supplier under the sales contract between Party A and the Supplier shall also be the quantity and volume of scrap that Party B receives from Party A under this contract.

4. **Delivery Plan:** Party A shall notify Party B in writing (and/or via direct phone communication, email, Zalo, etc.) about the delivery time for each period (or each batch) at least one (1) day prior to the scheduled delivery time of that batch.

5. **Method of Determining Quantity and Volume of Scrap Delivered:** To be carried out according to the regulations in the sales contract signed between the Supplier and Party A. The quantity and volume of scrap delivered shall be recorded in a Delivery Receipt (or a document with similar legal significance) between Party B and the Supplier.

6. **Costs for Counting Quantity, Weighing Volume, Loading, and Transporting Scrap Materials (if any):** Shall be the responsibility of Party B to organize and cover all related costs.

Article 4. Purchase Price and Contract Value

1. The purchase price of scrap materials under the contract is the original price of scrap according to each type purchased by Party A from the Supplier.

2. The price of scrap that Party A purchases from the Supplier shall be determined based on the results of Party A's participation (based on Party B's proposal) in auctions, price quotations, and price negotiations organized by the Supplier for selling scrap.

3. Financial and commercial costs related to participating in price quotations, auctions, storage, preservation, security, etc. - if any ("PTM"): All costs related to participating in price quotations, auctions, price negotiations, etc., for purchasing scrap from Suppliers that Party A must pay to the auction or quotation organizers shall be reimbursed by Party B to Party A, regardless of whether Party A successfully purchases the quantity of scrap offered by the Supplier. PTM may be determined per occasion or accumulated over multiple instances within the year and settled at the end of the year or upon contract settlement.

4. **Taxes, fees, and charges:** Shall be implemented according to the relevant laws in effect at the time of the actual transaction.

5. **Contract Value:** Based on the actual volume that VIMICO purchases from Suppliers and sells to CISCO, but the total purchase value under the contract shall not exceed 170 billion VND (equivalent to 10% of the total asset value recorded in the latest financial statements of CISCO).

Article 5. Payment

1. **Currency of Payment:** Vietnamese Dong ("VND").

2. **Payment Method:** Bank transfer and/or offsetting debts between the two Parties (A & B) or three Parties (Supplier - VIMICO - CISCO).

3. **Payment Term:** Payment shall be made within 45 days after the delivery of scrap materials or according to the acceptance and reconciliation period between the two Parties.

4. **Issuance of Value-Added Invoice:** a) Immediately after completing the delivery of each batch, Party A will issue and send the invoice for the batch to Party B. b) Immediately after both Parties sign the Acceptance Report, settlement of the batch/Appendix to the contract/acceptance and settlement period that has changes in quantity, weight, unit price, or value compared to the provisional invoice issued, Party A will issue and send Party B an adjusted invoice. c) The date Party A issues the invoice according to the provisions in points a and b of this section shall be considered the time of incurring the debt for the purchase of goods under the Contract. d) **Invoice Issuance Information for Party B (Buyer):**

- Name of Buyer: Cao Bang Iron and Steel Joint Stock Company
- Address: No. 52 Kim Dong Street, Thuc Phan Ward, Cao Bang Province, Vietnam.
- Tax ID: 4800162247.
- Account No.: 3300017892, at BIDV - Cao Bang Branch.
- Payment Method: Bank transfer and/or offsetting debts.
- Email for Invoice Receipt: vuduytin.nd@gmail.com;
nguyenhieutn83@gmail.com

e) In case Party B changes the information specified in point d of this section, Party B must send a written notice to Party A before the change takes effect, and the two Parties do not need to draft, sign an agreement, or an appendix to amend or supplement the changes specified in point d of this section.

Article 6. Rights and Responsibilities of the Parties

1. Rights and Responsibilities of Party A:

- Timely notify Party B in writing via the internal electronic office system (Port.Vimico.vn or Zalo, phone, etc.) about information on scrap offers from

Suppliers so that Party B can organize surveys and check the types, quantities, and quality of scrap that Suppliers intend to offer.

- Organize negotiations to purchase scrap or prepare documents to participate in price quotations or auctions for purchasing scrap according to the Supplier's regulations and based on the commercial and financial conditions (offered price or starting price/ceiling price for participating in the auction) proposed by Party B in writing.

- Authorize Party B to directly participate in the auction or quotation for the batch of goods from the Supplier (if necessary).

- In case the purchase and sale of scrap is conducted through direct negotiations, Party A will promptly inform Party B to participate in negotiations with the Supplier (if necessary).

- If necessary, send staff to coordinate with Party B and the Supplier in counting and weighing to determine the volume of scrap delivered.

- Send a document (or a copy of the scrap purchase contract between Party A and the Supplier) to notify Party B about the scrap intended for delivery to Party B (unless the Supplier requests confidentiality of the sales contract).

- Provide scrap to Party B as quickly as possible to meet Party B's production needs.

2. **Rights and Responsibilities of Party B:**

- Properly and fully carry out the scope and content of work authorized by Party A as stipulated in Article 7 of the Contract.

- Timely send Party A a written notification of the need to purchase scrap and the expected supply schedule (if there are changes compared to the Contract).

- Coordinate with Party A in searching for Suppliers and assessing the capability, supply time, and expected prices of scrap to be sold.

- Proactively and/or coordinate with Party A to gather information related to scrap (types, quantities, etc.) from Suppliers intended for sale to prepare documents for bidding, purchasing, or negotiating prices with Suppliers.

- Proactively and/or coordinate with Party A to survey and inspect the types, specifications, quantities, and quality of goods offered by Suppliers.

- Timely determine the offered purchase price or starting price/ceiling price for participating in the auction and notify Party A in writing so that Party A can prepare documents to participate in the purchase or auction.

- Directly participate in the auction for the batch of goods from the Supplier when authorized by Party A and according to the auction participation documents prepared by Party A.

- Participate with Party A (when requested by Party A) in negotiating and bargaining for the purchase of scrap from the Supplier.

- Be responsible before the law and Party A for the proposed purchase price or starting price/ceiling price submitted to Party A.
- In cases where the scrap purchased by Party A from the Supplier includes machinery, equipment, architectural materials, etc., measured in quantity units and must be dismantled to recover scrap, Party B must send personnel to coordinate with representatives of Party A (or Party C) to supervise the dismantling process to determine the actual loss ratio/value after the dismantling process.
- Comply with the internal regulations of the Supplier when entering the Supplier's premises and warehouses to conduct surveys and inspections of scrap materials.
- Make payments for goods to Party A as stipulated in the Contract.
- Only use the scrap materials purchased from Party A for Party B's production; not sell, donate, exchange, etc., with any other Party without the consent of Party A.

Article 7. Authorization from Party A and Acceptance by Party B

To be executed according to the Authorization Contract No. 25/HĐUQ/VIMICO - CISCO/2024 dated January 22, 2024 (except for any conflicting content with this contract and/or including any amendments, supplements, or replacements agreed upon by both Parties after this contract takes effect - if any).

Article 8. Effectiveness of the Contract and Termination

1. Effectiveness of the Contract: The Contract shall be effective from the date both Parties sign until both Parties settle the contract as stipulated or until the total value of the contract does not exceed 170 billion VND, equivalent to 10% of the total asset value recorded in the latest financial statements of CISCO (whichever condition occurs first).

2. The Contract shall automatically terminate in the following cases:

a) Upon the expiration of the validity period specified in Clause 1 of this Article.

b) When either Party terminates operations according to the law. In this case, both Parties must cooperate to prepare and sign a Contract Liquidation Record at least five (5) working days before the termination date.

c) When either Party unilaterally terminates or cancels the contract as stipulated in Clause 3 of this Article.

3. Unilateral Termination or Cancellation of the Contract:

a) Either Party has the right to unilaterally terminate or cancel the Contract if the other Party violates any term of the Contract and does not remedy the violation within ten (10) days from the date the violating Party sends a written notice specifying the violation. The violating Party shall bear penalties and

compensate for damages according to current legal regulations. In this case, the Party declaring termination/cancellation of the contract must notify the other Party in writing at least ten (10) days prior to the termination/cancellation date.

b) The Parties are not allowed to unilaterally terminate or cancel the Contract except in the cases specified in point a of this Clause. If either Party unilaterally terminates or cancels the Contract in violation of the provisions, they must compensate for all damages caused to the other Party due to the unilateral termination or cancellation of the Contract.

Article 9. Other Agreements

1. For the volume of scrap that Party A has organized to purchase based on Party B's proposal before this contract takes effect; has hired Party C to organize loading, transportation, and processing (cleaning, sorting, dismantling, pressing, etc.) to ensure the technical requirements for cold materials for steel production of CISCO (according to the scrap sales contract No. 183/VIMICO - CISCO/2025 dated April 8, 2025), reselling to Party B under this contract, the delivery location, method, and purchase price of this volume of scrap shall be determined according to the provisions of the scrap sales contract No. 183/VIMICO - CISCO/2025 dated April 8, 2025.

2. Both Parties commit to comply with all terms of the Contract. Any amendments or supplements to the Contract (if any) must be established in writing and signed by authorized representatives of both Parties.

3. All documents related to the Contract or concerning the contract shall be sent via the internal network (Portal.Vimico.vn) or by post, fax, email, or directly to the authorized representatives of each Party at the addresses specified in the Contract.

4. This Contract consists of 06 pages in Vietnamese, made in 08 (eight) copies of equal legal value, with each Party retaining 04 (four) copies for implementation. To confirm, both Parties agree to sign the Contract on the date indicated at the beginning of the Contract./.

**ON BEHALF OF VIMICO
LEGAL REPRESENTATIVE
GENERAL DIRECTOR**

**ON BEHALF OF CISCO
LEGAL REPRESENTATIVE
DIRECTOR.**

Trinh Van Tue

Nguyen Van Phuong