

No: 4 5 6 /XMHM-TCKT

Nghe An, January 20, 2026

PERIODIC INFORMATION DISCLOSURE ON FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020, issued by the Ministry of Finance, guiding information disclosure in the securities market, Vicem Hoang Mai Cement Joint Stock Company hereby discloses the Financial Statements for Q4/2025 to the Hanoi Stock Exchange as follows:

1. Organization name: Vicem Hoang Mai Cement Joint Stock Company
 - Stock code: HOM
 - Address: Tan Tien Block, Hoang Mai Ward, Nghe An Province, Vietnam
 - Contact number: Tel: 02383 866 170 Fax: 02383 866 648
 - Email: sales@ximanghoangmai.vn
 - Website: www.ximanghoangmai.vn

2. Disclosed information:

- Financial statements for Q4/2025:

☒ Separate Financial Statements (for listed companies without subsidiaries and higher-level accounting units with dependent units);

☐ Consolidated Financial Statements (for listed companies with subsidiaries);

☐ Combined Financial Statements (for listed companies with dependent accounting units under an independent accounting structure).

- Circumstances requiring explanation:

+ The audit firm issued an opinion other than an unqualified opinion on the financial statements:

☐ Yes

☒ No

Explanatory document in case the above is "Yes":

☐ Yes

☐ No

+ Net profit after tax in the reporting period differs by 5% or more before and after the audit, or changes from a loss to a profit, or vice versa:

☐ Yes

☒ No

Explanatory document in case the above is "Yes":

☐ Yes

☐ No

+ Net profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period last year:

☒ Yes

☐ No

Explanatory document in case the above is "Yes":

☒ Yes

☐ No

+ Net profit after tax in the reporting period is a loss, changing from a profit in the same period of the previous year to a loss in this period, or vice versa:

☒ Yes

☐ No

Explanatory document in case the above is "Yes":

☒ Yes

☐ No

This information has been published on the company's website on 20 January 2026, at the following link: <https://ximanghoangmai.vn/quan-he-co-dong>

3. Report on transactions with a value of 35% or more of total assets in Q4/2025:
None.

We hereby certify that the disclosed information is accurate and take full responsibility before the law for the content of the disclosed information./.

Recipients:

- As above;
- Board of Directors, General Director (for reporting);
- Board of Supervisors;
- File: Office, Finance Accounting dept.

***) Enclosed documents:**

- Financial Statements for Q4/2025;
- Document No. 455 /XMHM-TCKT.

**PERSON AUTHORIZED TO
DISCLOSE INFORMATION
CHIEF ACCOUNTANT**



Tran Van Duc

VIETNAM NATIONAL CEMENT CORPORATION
VICEM HOANG MAI CEMENT JSC

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Nghe An, 20 January 2026

No: 4 5 5 /XMHM-TCKT

Re: Explanation of Net Profit After Corporate
Income Tax (CIT) for the Fourth Quarter of 2025

To: Hanoi Stock Exchange

1. Company: Vicem Hoang Mai Cement Joint Stock Company
2. Stock Code: HOM
3. Head Office Address: Tan Tien Block, Hoang Mai Ward, Nghe An Province
4. Telephone: (02383) 866 170 Fax: (02383) 866 648
5. Authorized Person for Information Disclosure: Mr. Tran Van Duc – Chief Accountant of the Company.

6. Explanation Details: Explanation of Net Profit After Corporate Income Tax (CIT) for the Fourth Quarter of 2025.

The Company recorded a net profit after corporate income tax (CIT) of VND 7.3 billion in Q4/2025, representing an increase of VND 26.1 billion compared to the same period in 2024 (a net loss of VND 18.8 billion in Q4/2024), mainly due to the following reasons:

1. Regarding product selling prices:

The clinker net selling price at the plant in Q4/2025 increased compared to the same period in 2024, resulting in an increase in profit of VND 6.8 billion.

2. Regarding raw material prices:

Electricity price: EVN increased electricity prices by 4.8% from 11 October 2024 and continued to increase by 4.8% from 10 May 2025, causing the average electricity price in Q4/2025 to rise by VND 116 per kWh compared to the same period in 2024, resulting in a decrease in profit of VND 3.0 billion.

3. Production consumption indicators:

The consumption rate of additives for PCB 40 cement increased by 8.7% compared to the same period in 2024 (as in Q4/2024 the Company put all stockpiled clinker into use), contributing to an increase in profit of VND 10.3 billion.

On 07 October 2025, the Company held the inauguration of the waste heat recovery power generation project. In Q4/2025, the system operated effectively, generating benefits of VND 14.2 billion, thereby increasing profit by VND 14.2 billion compared to the same period.

The actual heat consumption in Q4/2025 was 841 kcal/kg of clinker, an increase of 12 kcal/kg of clinker compared to the same period in 2024, resulting in a decrease in profit of VND 4.0 billion.

4. Bag recycling expenses:

Pursuant to Circular No. 07/2025/TT-BTNMT dated 28 February 2025 and Decree No. 05/2025/NĐ-CP dated 06 January 2025, amending and supplementing a number of articles of Decree No. 08/2022/NĐ-CP dated 10 January 2022 providing detailed regulations for the implementation of certain articles of the Law on Environmental Protection, the Company calculated its obligation related to packaging recycling responsibility in Q4/2025 at VND 0.9 billion, a decrease of VND 2.0 billion compared to the same period in 2024 (as in 2024, the obligation related to packaging recycling responsibility for 2024 was calculated in December 2024), resulting in an increase in profit of VND 2.0 billion compared to the same period in 2024.

Website address for posting the full financial statements:
<http://www.ximanghoangmai.vn>

We hereby commit that the information disclosed above is true and accurate, and we take full responsibility before the law for the content of the disclosed information.

Recipients:

- As above;
- Board of Directors, General Director (for reporting);
- Filed: Office, Finance & Accounting.

**AUTHORIZED PERSON FOR
INFORMATION DISCLOSURE
CHIEF ACCOUNTANT**



Tran Van Duc