

No: 4 2 0 1/XMHM-TCKT

*Nghe An, 14 August 2025*

**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 its interim financial statements for the six-month period ended June 30, 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:

- Interim financial statements for the six-month period ended June 30, 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 14 August 2025, 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 during the reporting period: 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);
- File: Office, Finance & Accounting.

**\*) Enclosed documents:**

- Interim financial statements 2025;
- Explanatory Document No 4200XMHM-TCKT.

**INFORMATION DISCLOSURE  
AUTHORIZED PERSON  
IN CHARGE OF COMPANY  
ACCOUNTING**



**Tran Van Duc**

VIETNAM NATIONAL CEMENT CORPORATION  
VICEM HOANG MAI CEMENT JSC

SOCIALIST REPUBLIC OF VIETNAM  
Independence – Freedom – Happiness

*Nghe An, 14 August, 2025*

No: 4200 /XMHM-TCKT

Re: Explanation of Net Profit After Corporate  
Income Tax (CIT) for the Six-Month Period  
Ended 30 June 2025

To: Hanoi Stock Exchange

1. Company: Vicem Hoang Mai Cement Joint Stock Company
2. Stock Code: HOM
3. Registered Address: Tan Tien Block, Hoang Mai Ward, Nghe An Province
4. Telephone: (02383) 866 170                      Fax: (02383) 866 648
5. Information Disclosure Officer: Mr. Tran Van Duc – In charge of Company Accounting

6. Explanation Details: Explanation of Net Profit After Corporate Income Tax (CIT) for the Six-Month Period Ended 30 June 2025

The Company recorded a net profit after CIT of VND 7.88 billion for 6M/2025, an increase of VND 47.76 billion compared to the same period in 2024 (a net loss of VND 39.88 billion in 6M/2024), mainly due to the following reasons:

1. Regarding selling prices of products:

In 6M/2025, the average ex-works clinker selling price increased by VND 70 thousand/tonne compared to 6M/2024, contributing to a profit increase of VND 11.5 billion. The average domestic cement selling price was VND 900 thousand/tonne, down VND 48 thousand/tonne, reducing profit by VND 29.0 billion. The average export cement selling price decreased by VND 31 thousand/tonne, reducing profit by VND 1.5 billion.

2. Sales volume: Domestic cement sales volume in 6M/2025 reached 607 thousand tonnes, equivalent to 6M/2024. However, bulk cement sales in Nghe An, Ha Tinh, and Thanh Hoa decreased by 47 thousand tonnes, while bagged cement sales in key markets such as Thanh Hoa and Nghe An — which are more profitable products — increased by 49 thousand tonnes, contributing to a profit increase of VND 10.0 billion.

3. Electricity prices: EVN increased electricity prices by 4.8% from 11 October 2024 and by another 4.8% from 10 May 2025, raising the average electricity price in 6M/2025 by VND 112/kWh compared to 6M/2024, reducing profit by VND 6.7 billion.

Coal prices: The average coal price in 6M/2025 was VND 506/kcal, down VND 30/kcal compared to 6M/2024, increasing profit by VND 9.9 billion.

4. Production consumption:

Since June 2024, the Company has used alternative materials (bark, wood chips, and ordinary solid waste – Group I) to partially replace anthracite coal in clinker production, increasing profit by VND 53.4 billion compared to 6M/2024.

5. Fixed costs:

Sack recycling: Pursuant to Circular No. 07/2025/TT-BTNMT dated 28 February 2025 and Decree No. 05/2025/ND-CP dated 6 January 2025 (amending and supplementing certain provisions of Decree No. 08/2022/ND-CP dated 10 January 2022 detailing the implementation of the Law on Environmental Protection), the Company recorded a sack recycling obligation of VND 1.4 billion for the period, reducing profit by VND 1.4 billion compared to 6M/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, CEO (for reporting);
- File: Office, Finance & Accounting.

**INFORMATION DISCLOSURE  
AUTHORIZED PERSON  
IN CHARGE OF COMPANY ACCOUNTING**



**Tran Van Duc**