HATINH MINERALS AND TRADING JOINT STOCK CORPORATION

No.206/TCT-TCKT

Re: Explanation of the operating results for the first six months of 2026 before and after the review and compared with the corresponding period of the previous year

THE SOCIALIST REPUBLIC OF VIET NAM

Independence – Freedom – Happiness

Ha Tinh, 22 August 2026

To: The State Securities Commission of Viet Nam
Hanoi Stock Exchange

Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance providing guidance on information disclosure on the securities market.

Ha Tinh Minerals and Trading Corporation – Joint Stock Company (the "Corporation"), stock code: MTA, hereby provides explanations for changes in its operating results for the first six months of 2026 after the review compared with those before the review and the corresponding period of the previous year, as follows:

1. Separate financial statements of the parent company:

- Profit after tax for the first six months of 2026 after the review remained unchanged compared with that reported in the financial statements before the review.

- Profit after tax for the first six months of 2026 after the review increased by 16% compared with the corresponding period of the previous year due to the following reasons:

- For the parent company: The subsidiaries operating in the livestock farming sector generated profits, resulting in the parent company reversing a portion of the provision for impairment of financial investments recognized in the previous period. Accordingly, the parent company's profit increased by 16% compared with the corresponding period of the previous year.

2. Consolidated financial statements:

- Profit after corporate income tax reported in the consolidated financial statements after the review decreased by more than 5% compared with that reported in the consolidated financial statements before the review. This was mainly due to an additional elimination entry made in the reviewed consolidated financial statements in respect of the dividend distribution transaction from Lao – Viet International Port Joint Stock Company amounting to VND 6.7 billion. As a result, consolidated profit after tax after the review decreased by 27.69% compared with that reported in the consolidated financial statements before the review.

- Profit after corporate income tax reported in the consolidated financial statements after the review decreased by more than 10% compared with the corresponding period of the previous year (from VND 53.1 billion for the first six months of 2025 to VND 24 billion for the first six months of 2026), mainly due to the following reasons:

In the livestock farming sector: The widespread outbreaks of Porcine Reproductive and Respiratory Syndrome and African Swine Fever, together with a decline in selling prices of commercial pigs, adversely affected the operating results of subsidiaries engaged in livestock farming.

+ Profit of Ha Tinh Agriculture and Forestry Development Joint Stock Company for the first six months of 2026 decreased by VND 5.6 billion compared with the corresponding period of the previous year.

+ Profit of Mitraco Livestock Joint Stock Company for the first six months of 2026 decreased by VND 15 billion compared with the corresponding period of the previous year.

In the gypsum mining sector: Due to market difficulties and exchange rate fluctuations, the profit of Viet Lao Limited Company for the first six months of 2026 decreased by VND 3.2 billion compared with the corresponding period of the previous year.

In addition, since the end of 2025, there has been a change in the Corporation's ownership interest in Lao – Viet International Port Joint Stock Company, resulting in the company being reclassified from a subsidiary to an associate of the Corporation. Consequently, consolidated profit decreased by VND 3.3 billion compared with the corresponding period of the previous year.

The operating results of the remaining entities did not fluctuate significantly. The above factors resulted in the aforementioned changes in the Corporation's reviewed consolidated financial statements for the first six months of 2026 compared with the corresponding period of the previous year.

This is the explanation from the Corporation, respectfully submitted to the State Securities Commission and the Hanoi Stock Exchange for consideration.

Recipients:
- As above
- Archive VT, TCKT

GENERAL DIRECTOR

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