**DOMENAL JOINT STOCK COMPANY**
Stock code: DMN
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**SOCIALIST REPUBLIC OF VIETNAM**
Independence - Freedom - Happiness
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No.: **75/CV/2026/DMN**

Dong Thap, August 29, 2026

# PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: **STATE SECURITIES COMMISSION**
**HANOI STOCK EXCHANGE**

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the market securities, Domenal Joint Stock Company announces the audited financial statements as follows:

1. Organization name: DOMENAL JOINT STOCK COMPANY
   - Stock code: DMN
   - Address: National Highway 30, Hamlet 1, Phong My Commune, Dong Thap Province
   - Phone: 039 5551044
   - Email: ngocyen.dmn@gmail.com or vodinhhai2011@gmail.com
   - Website: http://domenal.com.vn

2. Content of the disclosure:

**Reviewed Interim Financial Statements for 2026**

☑ Separate financial statements (Listed organizations have no subsidiaries and the superior accounting unit has affiliated units);

☑ Consolidated financial statements (Listed organization with subsidiaries);

☐ Consolidated financial statements (Listed organizations have their own accounting units and accounting apparatus)

- Cases requiring explanation of the reasons:

+ The audit organization issued an opinion that was not an unqualified opinion on the financial statements:

☐ Yes ☐ No

Explanation in case of accumulation:

☐ Yes ☐ No

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN DOMENAL
Ký ngày: 29/8/2026 09:24:56

+ The difference between the profit after tax in the reporting period before and after the audit is 5% or more, changing from loss to profit or vice versa in 2024:

☐ Yes ☐ No

Explanation in case of accumulation:

☐ Yes ☐ No

+ The profit after tax on corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period last year:

☑ Yes ☐ No

Explanation in case of accumulation:

☑ Yes ☐ No

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

☐ Yes ☐ No

Explanation in case of accumulation:

☐ Yes ☐ No

This information has been published on the website Company electronic information on: August 29, 2026 at the link: http://domenal.com.vn/quan-he-co-dong.html

Sincerely!

GENERAL DIRECTOR

M.S.D.N: 1400641... C.T.C.P
CÔNG TY
CP
DOMENAL
TỈNH ĐỒNG THÁP

Nguyễn Thanh Hà

**Attached documents:**
- Reviewed Interim Financial Statements for 2026
- Explanatory document

*To:*
- As respectfully sent
- Board of Directors, Supervisory Board for report
- Information disclosure
- Company office

# DOMENAL JOINT STOCK COMPANY

Reviewed interim consolidated financial statements
for the accounting period from 01 January 2026 to 30 June 2026

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**DOMENAL JOINT STOCK COMPANY**
National Road 30, Nguyen Van Dung Hamlet, Phong My Commune, Dong Thap Province, Vietnam

# THE GENERAL DIRECTOR'S REPORT

The General Director of Domenal Joint Stock Company ("the Company") and its subsidiary ("the Group") has pleasure in presenting this report and the reviewed interim consolidated financial statements for the accounting period from 01 January 2026 to 30 June 2026.

## 1. General Information

Domenal Joint Stock Company was established and operating in Vietnam under intinitial Enterprise Registration Certificate No.1400641835, dated 06 March 2008 and the 20th amendment on 31 July 2026, issued by the Department of Finance of Dong Thap province.

The Company's shares are approved for registration for trading on the UpCoM market according to Decision No.625/QD-SGDHN dated 12 November 2021 of the Hanoi Stock Exchange and Notice No.3397/TB-SGDHN dated 15 November 2021:

- Type of shares: Ordinary share
- Stock code: DMN
- Par value per share: VND 10,000/share
- Total number of shares: 12,500,000 shares
- Charter capital: VND 125,000,000,000
- First trading day: 22 November 2021

Registered office and factory:
- Address: National Road 30, Nguyen Van Dung Hamlet, Phong My Commune, Dong Thap Province, Vietnam
- Telephone: 0277 3 890 711
- Fax: 0277 3 890 717

Operating activities of the Company according to Enterprise Registration Certificate are:
- Producing animal, poultry and aquatic feed;
- Processing and preserving seafood and aquatic products;
- Production of pesticides and other chemical products used in agriculture;
- Manufacturing agricultural and forestry machines;
- Wholesale of agricultural and forestry raw materials (except wood, bamboo) and live animals;
- Wholesale of food (details: Trading, importing and exporting seafood and aquatic products);
- Manufacture of fertilizers and nitrogen compounds;
- Other specialized wholesale not yet classified (details: Trading, importing and exporting fertilizers and chemicals);
- Wholesaling agricultural machinery, equipment and spare parts;
- Domestic aquaculture.
- Warehousing and storage of goods.

During the period, the Group's main activities are production and trading of aquatic feed, processing and preservation of seafood and aquatic products.

## 2. The members of the Board of Administrators, the Board of Supervisors and the Board of Executive

The members of the Board of Administrators, the Board of Supervisors, and the Board of Executive during the period and at the date of this report are:

### The Board of Administrators

| Full name | Position | Appointed/ re-appointed and resignation |
|---|---|---|
| Mr Vo Dinh An | Chairman | Re-appointed on 24/04/2024 |
| Mr Nguyen Thanh Ha | Member | Re-appointed on 24/04/2024 |
| Mr Vo Dinh Hai | Member | Re-appointed on 24/04/2024 |

**The Board of Supervisors**

| Full name | Position | Appointed/ re-appointed and resignation |
|---|---|---|
| Ms Nguyen Thi My Duyen | Chief of the Board of Supervisors | Appointed from 26/11/2024 |
| Ms Le Thi Bao Tram | Member | Appointed from 24/04/2024 |
| Ms Phan Thi Cam Huong | Member | Appointed from 24/04/2024 |

**The Board of Executive**

| Full name | Position | Appointed/ re-appointed and resignation |
|---|---|---|
| Mr Nguyen Thanh Ha | General Director | Re-appointed on 24/04/2024 |
| Ms Nguyen Thi Kieu | Chief Accountant | Re-appointed on 24/04/2024 |

**Legal representative**

The legal representative of the Company during the accounting period from 01 January 2026 to 30 June 2026 and up to the date of this report is Mr. Nguyen Thanh Ha – General Director.

## 3. Financial position and operating results

The Company's interim consolidated financial position for the accounting period from 01 January 2026 to 30 June 2026 and its financial position as at that date are presented in the accompanying interim consolidated financial statements.

## 4. Events subsequent to the reporting period

There have been no significant events occurring after the accounting period from 01 January 2026 to 30 June 2026 that would require adjustments to or disclosures in the notes to the interim consolidated financial statements.

## 5. Auditors

AFC Vietnam Auditing Company Limited has been appointed to perform the review of the consolidated financial statements for the accounting period from 01 January 2026 to 30 June 2026 of the Company.

## 6. Statement by the General Director responsibility in respect of the interim consolidated financial statements

The General Director is responsible for the interim consolidated financial statements for the accounting period ended 30 June 2026 which give a true and fair view of the state of affair of the Group and of its results of its operations and cash flows for the period then ended. In preparing those interim consolidated financial statements, the General Director is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim consolidated financial statements;
- Prepare the interim consolidated financial statements on a going concern basis unless it is inappropriate to presume that the Group will continue in business; and
- Design, implement and maintain the Group's internal control for prevention and detection of fraud and error.

The General Director is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Group and to ensure that the interim consolidated financial statements comply with Vietnamese Accounting Standards and Vietnamese Accounting System. The General Director is also responsible for safeguarding the assets of the Group for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The General Director confirms that the Group has complied with the above requirements in preparing these interim consolidated financial statements.

**7. Publication of the interim Consolidated Financial Statements**

The General Director hereby publishes the accompanying interim consolidated financial statements which give a true and fair view of the financial position of the Group as at 30 June 2026 and the results of its operations and cash flows of the Group then end in accordance with the Vietnamese Accounting Standards, Vietnamese Accounting System and comply with relevant statutory requirements relating to the preparation and presentation of the interim consolidated financial statements.

M.S.D.N: 1400641835-C.T.C.P
CÔNG TY CP DOMENAL
TỈNH ĐỒNG THÁP

**NGUYEN THANH HA**
**General Director**
Dong Thap, 25 August 2026

No. 135/2026/BCSXHN-HCM.00247

# REPORT ON REVIEW OF INFORMATION IN THE INTERIM FINANCIAL STATEMENTS

**To:** **The Shareholders**
**the Board of Administrators and the General Director**
**DOMENAL JOINT STOCK COMPANY**

We have reviewed the accompanying interim consolidated financial statements of Domenal Joint Stock Company and its subsidiaries ("the Group"), prepared on 25 August 2026, as set out from page 05 to page 38, which comprise the interim consolidated statement of financial position as at 30 June 2026, interim consolidated statement of profit or loss, the interim consolidated cash flow statement for the six-month accounting period ended on the same date and the Notes to the interim consolidated financial statements.

**The General Directors responsibility**

The General Director of the Group is responsible for the preparation and fair presentation of these interim consolidated financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and financial reporting related legal regulations in Vietnam, and such internal control as the General Director determined as necessary to ensure that the preparation and presentation of these interim consolidated financial statements that are free from material misstatement to fraud or error.

**Auditor's responsibility**

Our responsibility is to express a conclusion on these interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Reviewing Services Contract No. 2410 - Review of Interim Financial Information Performed by an independent auditor of the Group.

A review of interim consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**Auditor's Conclusion**

Base on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not give true and fair view, in all material respects, of the financial position of the Group as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and comply with relevant statutory requirements relating to the preparation and presentation of the interim consolidated financial statements.

CÔNG TY TNHH KIỂM TOÁN AFC VIỆT NAM

**TRANG DAC NHA**
**Deputy General Director**
Audit Practice Registration Certificate
No. 2111-2023-009-1
Authorized representative
AFC VIETNAM AUDITING COMPANY LIMITED
Ho Chi Minh City, 25 August 2026

**DOMENAL JOINT STOCK COMPANY**
National Road 30, Nguyen Van Dung Hamlet, Phong My Commune, Dong Thap Province, Vietnam

# INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

| ASSETS | Code | Note | Closing balance VND | Opening balance VND |
|---|---|---|---|---|
| **CURRENT ASSETS** | **100** | | **438,618,268,838** | **400,942,377,283** |
| **Cash and cash equivalents** | **110** | | **30,227,867,334** | **21,338,730,045** |
| Cash | 111 | 5.1 | 30,227,867,334 | 21,338,730,045 |
| Cash equivalents | 112 | | - | - |
| **Short-term financial investments** | **120** | | **8,278,656,164** | **8,000,000,000** |
| Trading securities | 121 | | - | - |
| Provision for diminution in value of trading securities | 122 | | - | - |
| Short-term investments | 123 | 5.2.1 | 8,278,656,164 | 8,000,000,000 |
| Provision for short-term investments | 124 | | - | - |
| Other short-term investments | 125 | | - | - |
| Provision for impairment of other short-term investments | 126 | | - | - |
| **Short-term receivables** | **130** | | **290,883,819,659** | **252,466,014,364** |
| Short-term trade receivables | 131 | 5.3 | 225,511,208,997 | 182,115,398,372 |
| Short-term advances to suppliers | 132 | 5.4 | 65,064,900,350 | 70,087,548,680 |
| Construction contract receivables based on scheduled progress | 134 | | - | - |
| Other short-term receivables | 135 | 5.5 | 307,710,312 | 263,067,312 |
| Provision for doubtful debts | 136 | | - | - |
| Shortages of assets awaiting resolution | 137 | | - | - |
| **Inventories** | **140** | | **102,021,457,256** | **115,801,140,476** |
| Inventories | 141 | 5.6 | 102,021,457,256 | 115,801,140,476 |
| Provision for devaluation of inventories | 142 | | - | - |
| **Short-term biological assets** | **150** | | **-** | **-** |
| Short-term livestock held for single-cycle production | 151 | | - | - |
| Short-term seasonal crops or plants held for single-cycle production | 152 | | - | - |
| Provision for impairment of short-term biological assets | 153 | | - | - |
| **Other current assets** | **160** | | **7,206,468,425** | **3,336,492,398** |
| Short-term prepaid expenses | 161 | 5.7.1 | 849,751,379 | 781,419,975 |
| Deductible value added tax (VAT) | 162 | | 5,856,200,595 | 2,554,555,972 |
| Tax and other receivables from the State | 163 | 5.15 | 516,451 | 516,451 |
| Government bond repurchase transactions | 164 | | - | - |
| Other current assets | 165 | 5.8 | 500,000,000 | - |

DOMENAL JOINT STOCK COMPANY
National Road 30, Nguyen Van Dung Hamlet, Phong My Commune, Dong Thap Province, Vietnam

# INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

| ASSETS | Code | Note | Closing balance VND | Opening balance VND |
|---|---|---|---|---|
| **NON-CURRENT ASSETS** | **200** | | **247,400,289,135** | **251,474,327,692** |
| **Long-term receivables** | **210** | | **-** | **-** |
| Long-term trade receivables | 211 | | - | - |
| Long-term advances to suppliers | 212 | | - | - |
| Other long-term receivables | 215 | | - | - |
| Provision for doubtful long-term receivables | 216 | | - | - |
| **Fixed assets** | **220** | | **207,533,117,513** | **152,390,867,988** |
| Tangible fixed assets | 221 | 5.9 | 196,891,523,488 | 141,746,195,135 |
| Cost | 222 | | 289,996,315,442 | 227,547,261,517 |
| Accumulated depreciation | 223 | | (93,104,791,954) | (85,801,066,382) |
| Fixed assets under finance lease | 224 | | - | - |
| Cost | 225 | | - | - |
| Accumulated depreciation | 226 | | - | - |
| Intangible fixed assets | 227 | 5.10 | 10,641,594,025 | 10,644,672,853 |
| Cost | 228 | | 10,686,988,165 | 10,686,988,165 |
| Accumulated depreciation | 229 | | (45,394,140) | (42,315,312) |
| **Long-term biological assets** | **230** | | **-** | **-** |
| Livestock held for periodic production | 231 | | - | - |
| Immature livestock held for periodic production | 232 | | - | - |
| Mature livestock held for periodic production | 233 | | - | - |
| Cost | 234 | | - | - |
| Accumulated depreciation | 235 | | - | - |
| Long-term livestock held for single-cycle production | 236 | | - | - |
| Long-term seasonal crops or plants held for single-cycle production | 237 | | - | - |
| Provision for impairment of long-term biological assets | 238 | | - | - |
| **Investment property** | **240** | | **-** | **-** |
| Cost | 241 | | - | - |
| Accumulated depreciation | 242 | | - | - |
| **Long-term assets in progress** | **250** | | **467,495,952** | **61,316,426,652** |
| Long-term work in progress | 251 | | - | - |
| Construction in progress | 252 | 5.11 | 467,495,952 | 61,316,426,652 |
| **Long-term financial investments** | **260** | | **33,055,964,429** | **32,055,629,457** |
| Investments in subsidiaries | 261 | | - | - |
| Investments in joint ventures and associates | 262 | 5.2.2 | 33,055,964,429 | 32,055,629,457 |
| Investments in other entities | 263 | | - | - |
| Provision for impairment of long-term investments | 264 | | - | - |
| Held-to-maturity investments | 265 | | - | - |
| Provision for held-to-maturity investments | 266 | | - | - |
| **Other long-term assets** | **270** | | **6,343,711,241** | **5,711,403,595** |
| Long-term prepaid expenses | 271 | 5.7.2 | 6,343,711,241 | 5,711,403,595 |
| Deferred tax assets | 272 | | - | - |
| Long-term tools, supplies and spare parts | 273 | | - | - |
| Other long-term assets | 274 | | - | - |
| Goodwill | 279 | | - | - |
| **TOTAL ASSETS** | **280** | | **686,018,557,973** | **652,416,704,975** |

DOMENAL JOINT STOCK COMPANY
National Road 30, Nguyen Van Dung Hamlet, Phong My Commune, Dong Thap Province, Vietnam

# INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

| | Code | Note | Closing balance VND | Opening balance VND |
|---|---|---|---|---|
| **RESOURCES** | | | | |
| **LIABILITIES** | **300** | | **494,749,142,357** | **475,380,004,795** |
| **Current liabilities** | **310** | | **397,021,974,109** | **353,586,836,547** |
| Short-term trade payables | 311 | 5.12 | 117,318,166,395 | 38,349,640,843 |
| Short-term advances from customers | 312 | 5.13 | 39,954,577,763 | 68,811,535,087 |
| Dividends and profits payable | 313 | 5.14 | 205,875,000 | 205,875,000 |
| Taxes and amounts payable to the State budget | 314 | 5.15 | 2,863,316,523 | 5,413,951,899 |
| Payable to employees | 315 | | 3,131,226,007 | 5,085,219,589 |
| Short-term accrued expenses | 316 | 5.16 | 1,533,946,042 | 1,628,188,376 |
| Construction contract payables based on scheduled progress | 318 | | - | - |
| Short-term unearned revenue | 319 | | - | - |
| Other short-term payables | 320 | 5.17.1 | 1,324,903,486 | 723,140,463 |
| Short-term borrowings and finance lease liabilities | 321 | 5.18.1 | 230,689,962,893 | 233,369,285,290 |
| Short-term provisions | 322 | | - | - |
| Bonus and welfare funds | 323 | | - | - |
| Price stabilisation fund | 324 | | - | - |
| Government bond repurchase transactions | 325 | | - | - |
| **Long-term liabilities** | **330** | | **97,727,168,248** | **121,793,168,248** |
| Long-term trade payables | 331 | | - | - |
| Long-term advances from customers | 332 | | - | - |
| Long-term taxes and amounts payable to the State budget | 333 | | - | - |
| Long-term accrued expenses | 334 | | - | - |
| Long-term unearned revenue | 337 | | | |
| Other long-term payables | 338 | 5.17.2 | 10,000,000,000 | - |
| Long-term borrowings and finance lease liabilities | 339 | 5.18.2 | 87,727,168,248 | 121,793,168,248 |
| Convertible bonds | 340 | | - | - |
| Preference shares | 341 | | - | - |
| Deferred tax liabilities | 342 | | - | - |
| Long-term provisions | 343 | | - | - |
| Science and technology development fund | 344 | | - | - |

**DOMENAL JOINT STOCK COMPANY**
National Road 30, Nguyen Van Dung Hamlet, Phong My Commune, Dong Thap Province, Vietnam

# INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

| | Code | Note | Closing balance VND | Opening balance VND |
|---|---|---|---|---|
| **OWNER'S EQUITY** | **400** | 5.19 | **191,269,415,616** | **177,036,700,180** |
| Owners' contributed capital | 411 | | 125,000,000,000 | 125,000,000,000 |
| *Ordinary shares with voting rights* | *411a* | | *125,000,000,000* | *125,000,000,000* |
| *Preference shares* | *411b* | | - | - |
| Share premium | 412 | | - | - |
| Convertible bond options | 413 | | - | - |
| Other contributed capital | 414 | | - | - |
| Treasury shares | 415 | | - | - |
| Asset revaluation reserve | 416 | | - | - |
| Foreign exchange differences reserve | 417 | | - | - |
| Investment and development fund | 418 | | 5,974,148,571 | 5,974,148,571 |
| Other funds belonging to owners' equity | 419 | | - | - |
| Retained earnings | 420 | | 60,295,267,045 | 46,062,551,609 |
| *Retained earnings accumulated to the end of the prior period* | *420a* | | *46,062,551,609* | *24,209,873,289* |
| *Retained earnings for the current period* | *420b* | | *14,232,715,436* | *21,852,678,320* |
| Non-controlling interests | *429* | | - | - |
| **TOTAL RESOURCES** | **440** | | **686,018,557,973** | **652,416,704,975** |

M.S.D.N:1400641835-C.T.C.P. CÔNG TY CP DOMENAL TỈNH ĐỒNG THÁP

**NGUYEN THI KIEU**
Prepared by/ Chief Accountant

**NGUYEN THANH HA**
Legal Representative
Approved, 25 August 2026

**DOMENAL JOINT STOCK COMPANY**
National Road 30, Nguyen Van Dung Hamlet, Phong My Commune, Dong Thap Province, Vietnam

# INTERIM CONSOLIDATED INCOME STATEMENT OF PROFIT OR LOSS

For the accounting period from 01 January 2026 to 30 June 2026

| | Code | Notes | Current Period VND | Previous Period VND |
|---|---|---|---|---|
| Revenue from sales of goods and rendering of services | 01 | 6.1 | **695,350,030,716** | **411,049,114,988** |
| Revenue deductions | 02 | 6.2 | 767,000,000 | 303,000,000 |
| Net sales | 10 | | **694,583,030,716** | **410,746,114,988** |
| Cost of sales | 11 | 6.3 | **646,244,522,385** | **376,353,278,127** |
| **Gross profit** | **20** | | **48,338,508,331** | **34,392,836,861** |
| Gain/ loss from disposal of investment property | 21 | | - | - |
| Financial income | 22 | 6.4 | 1,611,786,979 | 1,271,116,651 |
| Financial expenses | 23 | 6.5 | 13,062,580,718 | 12,449,116,199 |
| *In which: Interest expenses* | *24* | | *12,657,505,628* | *12,398,847,325* |
| Selling expenses | 25 | 6.6 | 16,823,566,440 | 5,576,546,685 |
| General and administrative expenses | 26 | 6.7 | 3,391,833,825 | 2,241,207,148 |
| Share of profit or loss of joint ventures and associates | 27 | | 1,000,334,972 | 635,766,952 |
| **Operating profit** | **30** | | **17,672,649,299** | **16,032,850,432** |
| Other income | 31 | 6.8 | 13,228,338 | 51,367,280 |
| Other expenses | 32 | 6.9 | 713,023,171 | 16,146,660 |
| **Other profit/(loss)** | **40** | | **(699,794,833)** | **35,220,620** |
| **Profit before tax** | **50** | | **16,972,854,466** | **16,068,071,052** |
| Current corporate income tax expense | 51 | 5.15 | 2,740,139,030 | 2,332,295,142 |
| Deferred corporate income tax expense | 52 | | - | - |
| **Net profit after tax** | **60** | | **14,232,715,436** | **13,735,775,910** |
| Profit after tax of parent company | 61 | | 14,232,715,436 | 13,735,775,910 |
| Profit after tax of non-controlling interest | 62 | | - | - |
| **Basic Earnings Per Share** | **70** | 6.10 | 1,139 | 1,099 |

M.S.D.N: 1400641835-C.T.CP
CÔNG TY CP DOMENAL
TỈNH ĐỒNG THÁP

**NGUYEN THI KIEU**
Prepared by/ Chief Accountant

**NGUYEN THANH HA**
Legal Representative
Approved, 25 August 2026

**DOMENAL JOINT STOCK COMPANY**
National Road 30, Nguyen Van Dung Hamlet, Phong My Commune, Dong Thap Province, Vietnam

# INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS
## (indirect method)

For the accounting period from 01 January 2026 to 30 June 2026

| | Code | Note | Current Period VND | Previous Period VND |
|---|---|---|---|---|
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | |
| **Net profit before tax** | 01 | | **16,972,854,466** | **16,068,071,052** |
| ***Adjustments for:*** | | | | |
| Depreciation and amortisation | 02 | | 7,306,804,400 | 6,196,663,211 |
| Provisions | 03 | | - | - |
| Foreign exchange (gains)/losses arising from revaluation of monetary accounts | 04 | | (115,674,091) | (315,384,997) |
| (Gains)/losses from investing and financing activities | 05 | | (284,972,828) | (2,091,841) |
| Borrowing cost | 06 | 6.5 | 12,657,505,628 | 12,398,847,325 |
| Other adjustments | 07 | | - | - |
| **Operating income before changes in working capital** | **08** | | **36,536,517,575** | **34,346,104,750** |
| (Increase)/decrease in receivables | 09 | | (42,212,833,254) | (64,229,907,732) |
| (Increase)/decrease in inventories | 10 | | 13,779,683,220 | 2,597,873,790 |
| (Increase)/decrease in payables (excluding accrued interest and corporate income tax payable) | 11 | | 57,683,419,095 | 52,257,509,797 |
| (Increase)/decrease in prepaid expenses | 12 | | (700,639,050) | 1,611,756,065 |
| (Increase)/decrease in trading securities | 13 | | - | - |
| Interest paid | 14 | | (12,549,823,046) | (11,724,760,589) |
| Corporate income tax paid | 15 | 5.15 | (5,321,286,772) | (2,010,000,000) |
| Other cash inflow from operating activities | 16 | | - | - |
| Other cash outflow from operating activities | 17 | | - | - |
| **Net cash flows from operating activities** | **20** | | **47,215,037,768** | **12,848,576,081** |
| **CASH FLOW FROM FINANCING ACTIVITIES** | | | | |
| Payments for acquisition and construction of fixed assets and other long-term assets | 21 | | (1,600,123,225) | (1,132,895,879) |
| Proceeds from disposal of fixed assets and other long-term assets | 22 | | - | - |
| Payments for loans granted, purchases of debt instruments | 23 | | (300,000) | - |
| Proceeds from loans, sale of debt instruments | 24 | | - | - |
| Payments for investments in other entities | 25 | | - | - |
| Proceeds from investment in other entities | 26 | | - | - |
| Interest and dividends received | 27 | | - | - |
| **Net Cash flows from investing activities** | **30** | | **(1,600,423,225)** | **(1,132,895,879)** |
| **CASH FLOW FROM FINANCIAL ACTIVITIES** | | | | |
| Proceeds from issuance of shares, capital contributions from owners | 31 | | - | - |
| Payments for return of capital to owners, repurchases of issued shares | 32 | | - | - |
| Proceeds from borrowings | 33 | 7.1 | 427,046,775,623 | 339,778,652,439 |
| Repayments of borrowings | 34 | 7.2 | (463,792,098,020) | (345,316,926,331) |
| Payment of finance lease liabilities | 35 | | - | - |
| Dividends paid | 36 | | - | - |
| **Net cash flows from financing activities** | **40** | | **(36,745,322,397)** | **(5,538,273,892)** |

**DOMENAL JOINT STOCK COMPANY**
National Road 30, Nguyen Van Dung Hamlet, Phong My Commune, Dong Thap Province, Vietnam

# INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS
## (indirect method)

For the accounting period from 01 January 2026 to 30 June 2026

| INDEX | Code | Notes | Current Period VND | Previous Period VND |
|---|---|---|---|---|
| **NET INCREASE/DECREASE IN CASH** | **50** | | **8,869,292,146** | **6,177,406,310** |
| **CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD** | **60** | 5.1 | **21,338,730,045** | **551,264,095** |
| Impact of exchange rate fluctuation | 61 | | 19,845,143 | 28,184,684 |
| **CASH AND CASH EQUIVALENTS AT THE END OF PERIOD** | **70** | 5.1 | **30,227,867,334** | **6,756,855,089** |

M.S.D.N:1400641835-C.T.C.P
CÔNG TY
CP
DOMENAL
TỈNH ĐỒNG THÁP

**NGUYEN THI KIEU**
Prepared by/ Chief Accountant

**NGUYEN THANH HA**
Legal Representative
Approved, 25 August 2026

These notes form an integral part of and should be read in conjunction with the accompanying interim consolidated financial statements.

## 1. GENERAL INFORMATION

### 1.1 Ownership

The consolidated financial statements include the financial statements of Domenal Joint Stock Company (Parent Company) and Hiep Thanh Phat Seafood Company Limited (subsidiary) (together "the Group") for the accounting period from 01 January 2026 to 30 June 2026.

Domenal Joint Stock Company (Parent company) was established and operating in Vietnam under intinitial Enterprise Registration Certificate No.1400641835, dated 06 March 2008 and the 20th amendment on 31 July 2026, issued by the Department of Finance of Dong Thap province.

### 1.2 Scope of operating activities

The Group operates in the fields of production and trade.

### 1.3 Nature of business operations

In the period, the Group's main activities are production and trading of aquatic feed, processing and preservation of seefood and aquatic products.

### 1.4 Business cycle

Business cycle of the Group is not exceeding 12 months.

### 1.5 Structure of the Group

List of subsidiaries, consolidated associates as at 30 June 2026 is as follows:

**Subsidiaries consolidated**

| Company name | Head office | Main business activity | The rate of contributions | The proportion of voting rights | The rate of benefits |
|---|---|---|---|---|---|
| Hiep Thanh Phat Seafood Company Limited | National Road 30, Nguyen Van Dung Hamlet, Phong My Commune, Dong Thap Province, Vietnam | Processing and preserving seefood and aquatic products. | 100.00% | 100.00% | 100.00% |

**Associates are accounted for in the consolidated financial statements using the equity method.**

| Company name | Head office | Main business activity | The rate of contributions | The proportion of voting rights | The rate of benefits |
|---|---|---|---|---|---|
| Truong Phat Seafood Joint Stock Company | Lot 06A, Truc Chinh Street, Tra Noc 1 Industrial Park, An Thoi Dong Ward, Can Tho City | Processing and preserving aquatic products and aquatic products | 39.20% | 39.20% | 39.20% |

### 1.6 Employees

As at 30 June 2026, the Group has 658 persons (as at 31 December 2025: 677 persons).

### 1.7 Statement on information comparability on the interim consolidated financial statements

The figures presented in the interim consolidated financial statements for the accounting period from 01 January 2026 to 30 June 2026 compared with the corresponding figures of the previous period.

### 1.8 Other information

The Company's shares have been registered for trading on the UPCoM market (Unlisted Public Company Market) of the Hanoi Stock Exchange under the ticker symbol "DMN" pursuant to Decision No. 625/QD-SGDHN dated 12 November 2021 issued by the Stock Exchange, with a total number of registered shares of 12,500,000. The first trading day was 22 November 2021.

## 2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

### 2.1 Accounting period

The financial year of the Group is from January 01 to December 31 annually.

### 2.1 Accounting currency

The Group maintains its accounting records in VND due to the revenues and expenditures are made primarily by Vietnam Dong ("VND").

## 3. ACCOUNTING STANDARDS AND APPLICATION

### 3.1 Accounting Standards and application

The Group applies Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99"), Circular No. 202/2014/TT-BTC dated 22 December 2014, Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing Circular No. 202/2014/TT-BTC, and other guidance circulars on accounting standards implementation issued by the Ministry of Finance in the preparation and presentation of the interim consolidated financial statements.

### 3.2 Comply with the Vietnamese Accounting Standards and Vietnamese Accounting System

The General Director ensures that the Company has complied with the requirements of Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System issued under Circular 99, Circular 202, Circular 43, as well as other guidance circulars on accounting standards implementation issued by the Ministry of Finance in the preparation and presentation of the interim consolidated financial statements.

## 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 4.1 Foreign currency transactions

Transactions arising in foreign currencies are translated at the rate ruling at the date of the transaction. Monetary items denominated in foreign currencies at the end of the fiscal year (except for foreign-currency receivables for which a provision for doubtful debts has been made) are retranslated at the average transfer buying and selling rate of Joint Stock Commercial Bank for Investment and Development of Vietnam - Ho Chi Minh City Branch (the bank with which the Company regularly transacts).

Specifically for the balances of demand deposits in foreign currencies, the Company revaluates all foreign currency denominated monetary items at the average telegraphic transfer buying and selling rate of the commercial bank where the Company maintains its deposit accounts.

Foreign exchange differences arising during the year from transactions in foreign currencies are recognised in financial income (if a gain) or financial expenses (if a loss). Foreign exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the fiscal year are presented in the statement of profit or loss on a net basis between the total gains and total losses arising from the retranslation of such monetary items

## 4.2 Cash and cash equivalents

Cash comprises cash on hand, demand deposits at banks and cash in transit. Cash equivalents are short-term investments with a recovery term of not more than 3 months from the date of investment (from the date of purchase to the maturity date), that are readily convertible into a known amount of cash and are not subject to significant risk of change in value at the reporting date. Cash and cash equivalents whose use is restricted are not presented under this item but are presented under "Other current assets" or "Other long-term assets", depending on the duration of the restriction.

## 4.3 Investments

### Held-to-maturity investments

Investment is classified as held-to-maturity when the Group has the positive intent and ability to hold it until maturity. Held-to-maturity investments include term deposits at banks classified as liabilities, and other held-to-maturity investments or those of a similar nature, and exclude derivative instruments.

Held-to-maturity investments are initially recognized at cost, including purchase price and costs directly attributable to the acquisition (such as transaction fees, brokerage commissions, etc.). Accumulated interest from the prior period up to the acquisition date is deducted from the cost of the investment at the time of initial recognition. Subsequent to initial recognition, these investments are carried at cost. Interest income earned after the acquisition date is recognized in financial income on an accrual basis.

In case a held-to-maturity investment has a floating interest rate reset periodically based on the market, where updating the floating rate cancels out the discount or premium associated with the instrument's advantage, such discount or premium is amortized over the period from the acquisition date to the next interest rate reset date (the date when the bond's nominal interest rate is determined according to market interest rate fluctuations). In case a held-to-maturity investment has a floating interest rate reset periodically based on the market, but updating the floating rate does not cancel out the discount or premium associated with the instrument's advantage, such discount or premium is amortized over the remaining life of the instrument.

When there is objective evidence indicating that a part or the whole of an investment may not be recoverable and the loss can be reliably measured, such loss is recognized in financial expenses during the period and directly deducted from the investment value. In case the evidence of loss decreases or no longer exists in subsequent periods, the previously recognized loss is reversed and credited to financial income during the period.

### Investments in associates

An associate is an entity over which the Group has significant influence but not control over its financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control over those policies.

The results, assets, and liabilities of associates are incorporated in the financial statements using the equity method. Investments in joint ventures and associates are initially recognized at cost in the balance sheet, and subsequently adjusted for changes in the Group's share of net assets of the associates. If the Group's share of losses of an associate equals or exceeds its carrying amount of the investment, the Group does not continue to recognize its share of further losses in the consolidated financial statements. In this case, the carrying amount of the investment presented in the consolidated financial statements is reduced to zero (0). If the associate subsequently reports profits, the Group resumes recognizing its share of those profits only after its share of the profits equals the share of losses not previously recognized.

## 4.4 Receivables

Trade and other receivables are stated at cost less provision for doubtful debts.

The classification of receivables is trade receivables and other receivables, which is complied with the following principles:

- Trade receivables reflect the nature of the receivables arising from commercial transactions with purchase - sale between the Company and an independent purchaser.
- Other receivables reflect the nature of the receivables arising from non-commercial transactions, and to be related to the purchase – sale transactions.

Receivables are tracked in detail by debtor, term, and original currency.

## 4.5 Inventories

Inventories are recorded at the lower of cost and net realizable value.

The cost of inventory is determined as follows:

- Raw materials and merchandise: include purchase costs and other directly attributable costs incurred to bring the inventories to their present location and condition.
- Work in progress: includes only main material costs, labor costs, and other directly attributable costs.
- Finished goods: comprise the cost of raw materials, direct labour, and directly attributable production overheads allocated based on the normal level of operating capacity/land use right costs, direct costs, and related overhead costs incurred directly in the course of real estate construction investment.

Inventory outbound costs are determined using the weighted average method and accounted for under the perpetual inventory system.

Net realisable value is the estimated selling price of inventories in the normal course of production and business less the estimated costs to complete and the estimated costs necessary to make the sale.

A provision for devaluation of inventories is made for each item of inventory or service in progress whose cost is greater than its net realisable value. Increases or decreases in the provision at the end of the fiscal year are recognised in cost of sales.

## 4.6 Prepaid expenses

Prepaid expenses comprise costs actually incurred that relate to the results of production and business activities of multiple accounting periods. Prepaid expenses are allocated to expenses using the straight-line method over the period consistent with the period over which the related economic benefits are generated. Long-term prepaid expenses are not reclassified into short-term prepaid expenses in the preparation of the consolidated financial statements.

The Group's principal amortisation periods for prepaid expenses are as follows:

**Cost of tools and supplies**

Tools and supplies put into use are allocated to expenses using the straight-line method over a period not exceeding 36 months.

**Cost of periodic repair and maintenance of fixed assets**

The cost of periodic repair and maintenance of fixed assets, when completed and put into use, is allocated using the straight-line method to production and business expenses until the next maintenance period, over 36 months.

## 4.7 Tangible Fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of a tangible fixed asset comprises all costs the Company incurs to bring the fixed asset to the point of being ready for its intended use.

Costs incurred after initial recognition are capitalised to the cost of the fixed asset only if they will probably increase the future economic benefits from the use of that asset. Costs that do not meet this condition are recognised as an expense of production and business in the period.

When a tangible fixed asset is sold or disposed of, its cost and accumulated depreciation are derecognised, and any gain or loss arising from the disposal is recognised in income or expense for the period.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. The useful lives and depreciation method are reviewed at least at the end of each fiscal year and adjusted if necessary. The number of years rates for tangible fixed assets are as follows:

| | Year(s) |
|---|---|
| Buildings and structures | 09 – 25 |
| Machinery and equipment | 04 – 10 |
| Transportation | 06 – 08 |
| Office equipment | 04 |
| Others | 04 |

## 4.8 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The initial cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Costs relating to intangible assets incurred after initial recognition are recognized to the statement of profit or loss, except for costs which are related to the specific intangible assets and increase economic benefits from these assets.

When assets are sold or retired, their cost and accumulated amortization are removed from the Statement of Financial Position and any gain or loss from their disposal is recorded in other income or other expense in the period.

Intangible fixed assets include:

***Land use rights***

Land use rights comprise all actual costs incurred by the Group directly related to the land in use, including: expenditures to acquire the land use rights, costs for compensation, site clearance, ground leveling, registration fees, and other directly attributable costs. Land use rights with indefinite useful lives are not amortized.

***Computer software***

The cost of copyrights and patents acquired from a third party comprises the purchase price, non-refundable purchase taxes, and registration costs. Copyrights and patents are amortised using the straight-line method over 05 years.

## 4.9 Construction in progress

Construction in progress reflects costs directly attributable to assets under construction and machinery and equipment under installation, including borrowing costs capitalized in accordance with the Group's accounting policies. These assets are recognized at cost and are not depreciated until they are completed and handed over for their intended use.

Upon completion, the total costs are transferred to the appropriate asset categories depending on their actual use, including tangible fixed assets, intangible fixed assets, investment properties, or inventories, and are subject to depreciation from the date they are put into use.

Costs of upgrading and renovating fixed assets currently under execution are accumulated separately, and upon completion and handover of the fixed assets for use, are capitalized into the historical cost of the corresponding fixed assets.

### 4.10 Accounts payable and accrued expenses

Payables and accrued expenses are recognised for amounts payable in the future in respect of goods and services already received. Accrued expenses are recognised on the basis of reasonable estimates of the amounts payable.

The classification of payables into trade payables, accrued expenses, internal payables, and other payables is made in accordance with the following principles:

- Trade payables reflect payables of a commercial nature arising from transactions to purchase goods, services, or assets, where the seller is an entity independent from the Company, including payables arising from imports made through an entrusted importer.
- Accrued expenses reflect costs actually incurred or reasonably estimated but for which adequate documentation is not yet available for formal recognition, including: amounts payable for goods and services received but not yet invoiced; provisions for production and business expenses such as accrued annual leave pay, warranty costs, and other accruals as required.
- Other payables reflect payables that are not of a commercial nature and are not related to transactions to purchase, sell, or supply goods or services.

Payables and accrued expenses are classified as short-term and long-term in the statement of financial position based on their remaining term at the end of the fiscal period.

### 4.11 Capital

***Owner's equity***

Owner's equity is recorded at actual investment amount by the Shareholders.

### 4.12 Distribution of net profits

Profit after corporate income tax is distributed to shareholders after the appropriation of funds in accordance with the Parent Company's Charter and legal regulations, and upon approval by the General Meeting of Shareholders.

The distribution of profit to shareholders takes into account non-monetary items within the undistributed profit after tax that may affect cash flows and dividend paying capacity, such as gains from the revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments, and other non-monetary items.

Dividends are recognized as liabilities when the Parent Company has no unconditional right to avoid the obligation to pay dividends to equity shareholders under securities laws and the entity's Charter.

### 4.13 Revenue and income recognition

***Revenue from sales of goods and finished products***

Revenue from sales of goods and finished products is recognised when the Group has satisfied its performance obligation under the contract by transferring control of the goods or finished products to the customer, and when all of the following conditions are simultaneously satisfied:

- The Group has transferred to the buyer the significant risks and rewards of ownership of the product or goods.

- The Group retains neither continuing managerial involvement to the degree usually associated with ownership, nor effective control over the goods.
- Revenue can be measured with reasonable certainty.
- The Group has obtained or will obtain economic benefits from the sale transaction.
- The costs relating to the sale transaction can be identified.

***Revenue from rendering of services***

Revenue from rendering of services is recognised when the Company has satisfied its performance obligation under the contract, and when all of the following conditions are simultaneously satisfied:
- Revenue can be measured with reasonable certainty. Where the contract stipulates that the buyer has the right to return the service purchased under specific conditions, revenue is recognised only when those specific conditions no longer exist and the buyer no longer has the right to return the service provided.
- It is probable that the economic benefits from the service transaction will flow to the Company.
- The stage of completion of the transaction at the end of the fiscal year can be measured.
- The costs incurred for the transaction, and the costs to complete the service transaction, can be measured.

Where a service is performed over multiple periods, revenue recognised in a period is based on the results of the portion of work completed at the end of the fiscal year.

***Interest***

Interest income is recognised on a time basis using the effective interest rate for each period.

### 4.14 Revenue deductions

Revenue deductions comprise trade discounts, sales rebates, and sales returns. These amounts are tracked separately and are deducted from Revenue from sales of goods and rendering of services to determine net revenue for the reporting period.

Where trade discounts, sales rebates, or sales returns relating to products, goods, or services sold in prior periods arise only in a subsequent period, the Company reduces revenue on the following basis:
- If the deduction arises before the date the financial statements are issued: this is an adjusting event after the reporting date and is recognised as a reduction of revenue in the financial statements of the reporting period.
- If the deduction arises after the date the financial statements are issued: it is recognised as a reduction of revenue of the period in which it arises.

### 4.15 Borrowing costs

Borrowing costs comprise interest and other costs incurred by the Group in connection with the borrowing of funds.

Borrowing costs are recognized as an expense in the period in which they are incurred, unless they are eligible for capitalization.

Borrowing costs directly attributable to the acquisition, construction, or production of a qualifying asset, which is an asset that necessarily takes a substantial period of time (over 12 months) to get ready for its intended use or sale, are capitalized as part of the cost of that asset when it is probable that they will result in future economic benefits to the entity and the costs can be measured reliably.

To the extent that funds are borrowed specifically for the purpose of obtaining a qualifying asset, the amount of borrowing costs eligible for capitalization is determined as the actual borrowing costs incurred on that borrowing during the period less any investment income on the temporary investment of those borrowings.

### 4.16 Expenses

Expenses are amounts that decrease economic benefits, recognised at the time the transaction arises or when it is reasonably certain to arise in the future, regardless of whether cash has actually been paid. Expenses are recognised even before the payment due date where it is reasonably certain that they will arise, in order to ensure the principles of prudence and capital maintenance.

When the Group recognises an item of revenue, it must recognise a corresponding expense related to generating that revenue. The corresponding expense comprises the expense of the period in which the revenue is generated, together with expenses of prior periods or accrued expenses that relate to the revenue of that period. Where the matching principle conflicts with the prudence principle, expenses are recognised based on the substance of the transaction and the Vietnamese Accounting Standards, so as to ensure a true and fair presentation of the transaction.

### 4.17 Corporate income tax

The Group's accounting policy for corporate income tax is implemented in accordance with the Law on Corporate Income Tax No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/ND-CP dated 15 November 2025 of the Government detailing certain articles of the Law on Corporate Income Tax, guiding documents of the Ministry of Finance, and other relevant legal regulations.

**Current corporate income tax**

Current corporate income tax expense is the amount of corporate income tax payable, calculated on taxable income for the year and the current corporate income tax rate. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, non-taxable income, and losses carried forward.

Quarterly, the Company determines and recognises the provisional corporate income tax payable in accordance with the tax return. At the end of the fiscal year, the Company determines the actual corporate income tax payable in accordance with the finalisation tax return and adjusts for the difference against the amount provisionally recognised during the period.

The Company's tax returns are subject to examination by the tax authorities. As the application of tax laws to various types of transactions is susceptible to varying interpretations, the amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

### 4.18 Basic earnings per share

Basic earnings per share is calculated by dividing the profit after tax attributable to ordinary shareholders of the Parent Company by the weighted average number of ordinary shares outstanding during the period.

### 4.19 Segment reporting

A business segment is a distinguishable component of the Group that is engaged in manufacturing A business segment is a distinguishable component of an enterprise engaged in the production or supply of an individual product or service, or a group of related products or services, that is subject to risks and returns different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise engaged in the production or supply of products or services within a particular economic environment that is subject to risks and returns different from those of components operating in other economic environments.

The nature of risks and returns is the primary basis for determining whether the Group's primary segment reporting format is business segments or geographical segments. If risk and rate of return are predominantly affected by differences in products and services, the primary reporting format is by business segment and the secondary format is by geographical segment. Conversely, if risk and rate of return are predominantly affected by differences in geographical area, the primary reporting format is by geographical segment and the secondary format is by business segment. The Group's organisational and management structure and its internal financial reporting system form the principal basis for determining the primary or secondary segment reporting format.

A segment is reportable when a majority of its revenue is derived from sales and services provided to external customers, and it satisfies at least one of the following thresholds: its revenue represents 10% or more of the total revenue of all segments; its result represents 10% or more of the combined result of all segments in profit, or of the combined result of all segments in loss, whichever is greater in absolute amount; or its total assets represent 10% or more of the total assets of all segments.

Segment information is prepared and presented consistent with the accounting policies applied in preparing and presenting the Group's financial statements.

### 4.20 Principles and methods of preparation of the consolidated financial statements

The consolidated financial statements comprise the financial statements of the Parent Company and its subsidiaries. A subsidiary is an entity controlled by the Parent Company. Control exists when the Parent Company has the power, directly or indirectly, to govern the financial and operating policies of the subsidiary so as to obtain economic benefits from its activities. In assessing control, the existence and effect of potential voting rights that are currently exercisable or convertible are taken into consideration.

In case the accounting policies applied by a subsidiary are different from those uniformly applied within the Group, appropriate adjustments are made to the financial statements of such subsidiary before they are used in the preparation of the consolidated financial statements.

Intra-group balances presented in the statement of financial position, intra-group transactions, and any unrealized profits arising from these transactions are eliminated in full upon consolidation. Unrealized losses arising from intra-group transactions are also eliminated unless the cost that creates the loss cannot be recovered.

Non-controlling interests in the net assets of consolidated subsidiaries are identified and presented within equity in the consolidated statement of financial position. Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination and the non-controlling interests' share of changes in total equity since the date of the combination. Losses applicable to the subsidiary are allocated to the non-controlling interests even if doing so causes the non-controlling interests to have a deficit balance.

The assets, liabilities, and contingent liabilities of a subsidiary are measured at their fair values at the acquisition date. Any excess of the purchase price over the total fair value of the identifiable assets acquired is recognized as goodwill. Any deficit between the purchase price and the total fair value of the identifiable assets acquired is recognized in the income statement of the accounting period in which the acquisition takes place.

Non-controlling interests at the date of the original business combination are measured based on the non-controlling interests' proportionate share of the total recognized fair value of the assets, liabilities, and contingent liabilities.

### 4.21 Related parties

Parties are considered related if one party has the ability to control, or exercise significant influence over, the other party in making decisions on financial and operating policies. Parties are also considered related if they are subject to common control.

The Company's related parties comprise:

- Associates.

- Individuals holding, directly or indirectly, voting rights that give them significant influence over the Company (including members of the Board of Administrators and close family members of such individuals).
- Key management personnel who have the authority and responsibility for planning, managing, and controlling the Company's activities (the Board of Executive and close family members of such individuals).
- Enterprises controlled by, or subject to significant influence from, individuals within the groups referred to above.

Close members of the family of an individual are those who may be expected to influence, or be influenced by, that individual in their dealings with the Company, comprising: spouse, natural children, adopted children, stepchildren, and dependants of that individual or their spouse.

A related party transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged.

In considering related party relationships, substance is given greater weight than legal form.

The following parties are known as the Company's related parties:

| Related parties | Relationship |
|---|---|
| Truong Phat Seafood Joint Stock Company | Association |
| Board of Administrators, Board of Supervisors, Board of Executive | Key management personnel |

## 5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

### 5.1 Cash and cash equivalents

| | Closing balance VND | Opening balance VND |
|---|---|---|
| Cash on hand - VND | 125,590,587 | 15,710,996 |
| Cash in bank - Demand deposit | | |
| - Joint Stock Commercial Bank for Investment and Development of Vietnam - Phu Nhuan Branch | 29,891,848,883 | 2,994,899,813 |
| - MB Bank – Binh Tan Branch | 143,207,915 | 115,992,606 |
| - Other bank | 67,219,949 | 18,212,126,630 |
| | **30,227,867,334** | **21,338,730,045** |

(*) Bank deposits with principal balances in foreign currencies as of 30 June 2026 are:

| | Foreign Currency | Equivalent VND |
|---|---|---|
| Cash in bank | | |
| - USD | 797,980.90 | 20,955,023,400 |
| - EUR | 6,571.17 | 172,729,775 |
| | | **21,127,753,175** |

### 5.2 Investments

Investments of the Group include held-to-maturity investments and equity investments in subsidiaries and associates. Details of investments of the Group are as follows:

### 5.2.1 Short-temr held-to-maturity Investments

| | Closing balance | | | Opening balance | | |
|---|---|---|---|---|---|---|
| | Cost VND | Fair value VND | Provision VND | Cost VND | Fair value VND | Provision VND |
| **Short-term** | | | | | | |
| **Term deposits** | | | | | | |
| - Joint Stock Commercial Bank for Investment and Development of Vietnam - Ho Chi Minh City Branch | 8,000,300,000 | 8,000,300,000 | - | 8,000,000,000 | 8,000,000,000 | - |
| **Accrued interest** | | | | | | |
| Joint Stock Commercial Bank for Investment and Development of Vietnam - Ho Chi Minh City Branch | 278,356,164 | 278,356,164 | - | - | - | - |
| | **8,278,656,164** | **8,278,656,164** | **-** | **8,000,000,000** | **8,000,000,000** | **-** |

(*) Term deposits with a term from 06 months at Joint Stock Commercial Bank for Investment and Development of Vietnam with interest rates from 4,80%/year.

### 5.2.2 Long-term financial investments

| | Closing balance | | Opening balance | |
|---|---|---|---|---|
| | Cost VND | Carrying value under equity method VND | Cost VND | Carrying value under equity method VND |
| **Association** | | | | |
| Truong Phat Seafood Joint Stock Company (*) | 29,400,000,000 | 33,055,964,429 | 29,400,000,000 | 32,055,629,457 |
| | **29,400,000,000** | **33,055,964,429** | **29,400,000,000** | **32,055,629,457** |

(*) Truong Phat Seafood Joint Stock Company operates under Business Registration Certificate No. 1402051038, initially issued on 27 September 2016 and amended for the 5th time on 19 September 2025 by the Department of Finance of Can Tho City. The charter capital is VND 75,000,000,000. The Company contributed VND 29,400,000,000, equivalent to 2,940,000 shares, holding a 39.20% equity interest and 39.20% of the voting rights in Truong Phat Seafood Joint Stock Company.

**Operating situation of the associate during the period**

The associate is operating normally, with no major changes compared to the previous period.

The situation of fluctuations in capital investments in associates is as follows:

| | Current period VND | Prior period VND |
|---|---|---|
| At the opening of the period | 32,055,629,457 | 30,444,367,243 |
| Profit from associates | 1,000,334,972 | 1,611,262,214 |
| At the ending of the period | **33,055,964,429** | **32,055,629,457** |

### 5.3 Short-term trade receivables

| | Closing balance | | Opening balance | |
|---|---|---|---|---|
| | Carrying amount VND | Provision VND | Carrying amount VND | Provision VND |
| **Trade receivables - others** | | | | |
| Doan Van Ne | 62,904,884,006 | - | 44,316,075,504 | - |
| Campeche Trading Limited | 22,690,832,237 | - | 12,226,843,860 | - |
| Nguyen Thi Ngoc Tuyen | 18,917,330,500 | - | - | - |
| Others | 120,998,162,254 | - | 125,572,479,008 | - |
| | **225,511,208,997** | **-** | **182,115,398,372** | **-** |

### 5.4 Short-term advances to suppliers

| | Closing balance VND | Opening balance VND |
|---|---|---|
| **Other organizations** | | |
| Kawaii NL Co., Ltd | 45,956,346,601 | 45,956,346,601 |
| Others | 19,108,553,749 | 24,131,202,079 |
| | **65,064,900,350** | **70,087,548,680** |

### 5.5 Other short-term receivables

| | Closing balance | | Opening balance | |
|---|---|---|---|---|
| | Amount VND | Provision VND | Amount VND | Provision VND |
| **Other organizations and individuals** | | | | |
| Advance payment of court fees(*) | 263,590,312 | - | 225,067,312 | - |
| Advances to employees | 44,120,000 | - | 38,000,000 | - |
| | **307,710,312** | **-** | **263,067,312** | **-** |

(*) These are advance payments of court fees paid by the Company to the Court for initiating lawsuits against customers with overdue balances. The disputes are currently pending judicial decisions.

### 5.6 Inventories

| | Closing balance | | Opening balance | |
|---|---|---|---|---|
| | Cost VND | Provision VND | Cost VND | Provision VND |
| Raw materials | 38,297,616,501 | - | 60,254,848,552 | - |
| Tools and supplies | 2,414,251,947 | - | 3,065,890,871 | - |
| Finished goods | 61,309,588,808 | - | 52,480,401,053 | - |
| | **102,021,457,256** | **-** | **115,801,140,476** | **-** |

### 5.7 Short-term and long-term prepaid expenses

#### 5.7.1 Short-term prepaid expenses

| | Closing balance VND | Opening balance VND |
|---|---|---|
| Tools | 411,472,316 | 178,437,357 |
| Insurance expenses | 203,433,056 | 46,422,746 |
| Others | 234,846,007 | 556,559,872 |
| | **849,751,379** | **781,419,975** |

### 5.7.2 Long-term prepaid expenses

| | Closing balance VND | Opening balance VND |
|---|---:|---:|
| Repair and construction | 2,701,531,742 | 704,547,079 |
| Tools | 3,633,314,499 | 5,006,856,516 |
| Others | 8,865,000 | - |
| | **6,343,711,241** | **5,711,403,595** |

### 5.8 Other short-term assets

| | Closing balance VND | Opening balance VND |
|---|---:|---:|
| Pledged deposits (*) | 500,000,000 | - |
| | **500,000,000** | **-** |

(*) The Company's deposit at the Joint Stock Commercial Bank for Investment and Development of Vietnam – Phu Nhuan Branch is currently pledged to secure joint and several repayment obligations under a commitment to repay debt on behalf of Kawaii NL Company. This deposit is expected to be unblocked/released in August 2026.

### 5.9 Increase/ Decrease of tangible fixed assets

| | Buildings, structures | Machinery, equipment | Transportation | Office equipment | Other assets | Total |
|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | VND |
| **Cost** | | | | | | |
| Opening balance | 91,369,176,114 | 129,445,414,249 | 5,090,763,954 | 956,443,200 | 685,464,000 | 227,547,261,517 |
| Purchasing in period | - | 73,000,000 | 1,059,627,273 | - | - | 1,132,627,273 |
| Transfers from construction in progress | 56,085,800.523 | 2,052,593,794 | 3,178,032,335 | - | - | 61,316,426,652 |
| Closing balance | **147,454,976,637** | **131,571,008,043** | **9,328,423,562** | **956,443,200** | **685,464,000** | **289,996,315,442** |
| **Accumulated depreciation** | | | | | | |
| Opening balance | 50,046,456,709 | 31,247,002,741 | 2,895,164,135 | 956,443,200 | 655,999,597 | 85,801,066,382 |
| Depreciation in period | 3,110,466,426 | 3,917,496,497 | 265,079,649 | - | 10,683,000 | 7,303,725,572 |
| Closing balance | **53,156,923,135** | **35,164,499,238** | **3,160,243,784** | **956,443,200** | **666,682,597** | **93,104.,791,954** |
| **Net book value** | | | | | | |
| Opening balance | 41,322,719,405 | 98,198,411,508 | 2,195,599,819 | - | 29,464,403 | 141,746,195,135 |
| Closing balance | **94,298,053,502** | **96,406,508,805** | **6,168,179,778** | **-** | **18,781,403** | **196,891,523,488** |

Cost of tangible fixed assets which are fully depreciated but still in use:

| | Buildings, structures | Machinery, equipment | Transportation | Office equipment | Other assets | Total |
|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | VND |
| **Cost** | | | | | | |
| Opening balance | 18,492,012,875 | 12,212,833,940 | 2,724,062,727 | 956,443,200 | 600,000,000 | 34,985,352,742 |
| Closing balance | **18,492,012,875** | **16,137,902,834** | **2,724,062,727** | **956,443,200** | **600,000,000** | **38,910,421,636** |

As at 30 June 2026, tangible fixed assets including machinery and equipment are mortgaged at BIDV bank to secure loans with a remaining value of VND 96,406,508,805.

The portfolio of tangible fixed assets as at the end of the accounting period is as follows:

| | Cost<br>VND | Accumulated depreciation<br>VND | Net book value<br>VND |
|---|---|---|---|
| **Buildings and structures** | | | |
| Aquafeed production factory | 38,053,555,688 | (26,130,108,532) | 11,923,447,156 |
| Warehouse and engine room construction | 34,123,557,951 | (341,235,582) | 33,782,322,369 |
| Cold storage equipment system | 32,474,121,765 | (5,953,589,004) | 26,520,532,761 |
| Other buildings and structures | 42,803,741,233 | (20,731,990,017) | 22,071,751,216 |
| **Machinery and equipment** | | | |
| Screw compressor system | 16,412,748,736 | (3,009,003,921) | 13,403,744,815 |
| Andritz dryer model CZD3X16XW | 15,990,222,643 | (2,089045,211) | 13,901,177,432 |
| Freezing line system | 15,900,000,000 | (2,914,999,989) | 12,985,000,011 |
| Andritz extrusion machine model EX1250 | 15,685,457,652 | (2,032,370,311) | 13,653,087,341 |
| Other machinery and equipment | 67,582,579,012 | (25,119,079,806) | 42,463,499,206 |
| **Transportation** | | | |
| Forklift | 1,255,633,227 | (209,272,200) | 1,046,361,027 |
| Electrical wiring system | 3,178,032,335 | (144,456,018) | 3,033,576,317 |
| Vinfast limo Green car | 619,627,273 | (10,843,478) | 608,783,795 |
| Other transportation vehicles | 4,275,130,727 | (2,795,672,088) | 1,479,458,639 |
| **Office equipment** | | | |
| Indoor bulk material suction machine | 330,000,000 | (330,000,000) | - |
| River bulk material suction machine | 371,483,200 | (371,483,200) | - |
| Boiler husk pneumatic suction, blowing and weighing system | 254,960,000 | (254,960,000) | - |
| **Other fixed assets** | | | |
| Road surface asphalt paving | 600,000,000 | (600,000,000) | - |
| Automatic fire alarm system | 85,464,000 | (66,682,597) | 18,781,403 |
| **Total** | **289,996,315,442** | **(93,104,791,954)** | **196,891,523,488** |

## 5.10 Increase/ Decrease of intangible fixed assets

| | Land use right<br>VND | Computer software<br>VND | Total<br>VND |
|---|---|---|---|
| **Cost** | | | |
| Opening balance | 10,533,835,165 | 153,153,000 | 10,686,988,165 |
| Closing balance | **10,533,835,165** | **153,153,000** | **10,686,988,165** |
| **Accumulated depreciation** | | | |
| Opening balance | - | 42,315,312 | 42,315,312 |
| Depreciation in period | - | 3,078,828 | 3,078,828 |
| Closing balance | **-** | **45,394,140** | **45,394,140** |
| **Net book value** | | | |
| Opening balance | 10,533,835,165 | 110,837,688 | 10,644,672,853 |
| Closing balance | **10,533,835,165** | **107,758,860** | **10,641,594,025** |

Historical cost of intangible fixed assets that have been fully depreciated but still in use:

| | | | |
|---|---|---|---|
| Opening balance | - | 42,315,312 | 42,315,312 |
| Closing balance | **-** | **45,394,140** | **45,394,140** |

As at 30 June 2026, intangible fixed assets are land use rights mortgaged at BIDV Bank to secure loans with a remaining value of VND 10,533,835,165.

### 5.11 Construction in progress

| | Opening balance VND | Incurred during the period VND | Transfer to fixed assets VND | Closing balance VND |
|---|---|---|---|---|
| Wharf and port structures | 752,314,642 | - | (752,314,642) | - |
| Wastewater treatment tank system | 8,159,213,828 | - | (8,159,213,828) | - |
| Internal road construction | 7,367,067,266 | - | (7367,067,266) | - |
| Water supply tank system | 3,289,985,006 | - | (3,289,985,006) | - |
| Canteen construction | 2,393,661,830 | - | (2,393,661,830) | - |
| Warehouse and engine room construction | 34,123,557,951 | - | (34,123,557,951) | - |
| Transformer station | 2,052,593,794 | - | (2,052,593,794) | - |
| Electrical wiring system | 3,178,032,335 | - | (3,178,032,335) | - |
| Other works | - | 467,495,952 | - | 467,495,952 |
| | **61,316,426,652** | **467,495,952** | **(61,316,426,652)** | **467,495,952** |

### 5.12 Short-term trade payables

| | Closing balance VND | Opening balance VND |
|---|---|---|
| **Payables to other suppliers** | | |
| Ho Thi Kim Thoa | 28,427,923,424 | 8,766,246,575 |
| Doan Van Ne | 24,502,426,500 | 7,022,243,000 |
| Nguyen Thi Truc Linh | 17,280,182,200 | 8,155,140,000 |
| Others | 47,107,634,271 | 14,406,011,268 |
| | **117,318,166,395** | **38,349,640,843** |

### 5.13 Short-term advance from customers

| | Closing balance VND | Opening balance VND |
|---|---|---|
| **Other organizations and individuals** | | |
| Huu Thanh High Technolory Agriculture Limited Liability Company | 13,184,034,350 | 13,962,863,350 |
| Ho Thi Kim Thoa | 11,465,295,118 | 47,535,686,118 |
| Nguyen Thi Ngoc Yen | 5,473,048,000 | - |
| Others | 9,832,200,295 | 7,312,985,619 |
| | **39,954,577,763** | **68,811,535,087** |

### 5.14 Dividends and profits payable

| | Closing balance VND | Opening balance VND |
|---|---|---|
| **Dividends payable to other members (*)** | | |
| Nguyen Thi Tuyet Lan | 30,000,000 | 30,000,000 |
| Other shareholders | 175,875,000 | 175,875,000 |
| | **205,875,000** | **205,875,000** |

(*) This represents overdue dividends payable (with an opening balance of VND 205,875,000). The payment delay is due to the Company not yet receiving the shareholders' payment account details. The Company will process the dividend payment once the shareholders provide their account information or collect it directly in person at the Company's office.

### 5.15 Taxes and amounts payables /(receivables) to the State Budget

| | Opening balance | | Movement in period | | Closing balance | |
|---|---|---|---|---|---|---|
| | Payable | Receivables | Payable | Receivable | Payable | Receivables |
| | VND | VND | VND | VND | VND | VND |
| Value added tax on domestic sales | - | (46,951) | 67,849,453 | (67,849,453) | - | (46,951) |
| Value added tax on imports | - | (469,500) | 6,637,149 | (6,637,149) | - | (469,500) |
| Corporate income tax | 5,321,286,772 | - | 2,740,139,030 | (5,321,286,772) | 2,740,139,030 | - |
| Personal income tax | 92,239,157 | - | 206,486,671 | (176,296,745) | 122,429,083 | - |
| Resource tax | 425,970 | - | 3,440,520 | (3,118,080) | 748,410 | - |
| | **5,413,951,899** | **(516,451)** | **3,024,552,823** | **(5,575,188,199)** | **2,863,316,523** | **(516,451)** |

### 5.16 Short-term accrued expenses payable

| | Closing balance | Opening balance |
|---|---|---|
| | VND | VND |
| Interest expense | 687,333,256 | 579,650,674 |
| Electricity | 846,612,786 | 1,041,606,580 |
| Other | - | 6,931,122 |
| | **1,533,946,042** | **1,628,188,376** |

### 5.17 Other short-term, long-term payables

#### 5.17.1 Other short-term payables

| | Closing balance | Opening balance |
|---|---|---|
| | VND | VND |
| **Other organizations and individuals** | | |
| Union fees | 718,680,202 | 587,115,202 |
| Social insurance | 239,036,321 | - |
| Others | 367,186,963 | 136,025,261 |
| | **1,324,903,486** | **723,140,463** |

#### 5.17.2 Other long-term payables

| | Closing balance | Opening balance |
|---|---|---|
| | VND | VND |
| **Other organizations and individuals** | | |
| Receive long-term deposits (*) | 10,000,000,000 | - |
| | **10,000,000,000** | **-** |

(*) This is the amount of deposits received to secure the ongoing aquatic feed supply contracts with Ms. Ho Thi Kim Thoa in accordance with Deposit Agreement No. 53/DMN/2026 dated 30 June 2026, with a term from 30 June 2026 to 30 June 2028.

#### 5.17.3 Overdue debts

The Group has no overdue and unpaid debts.

## 5.18 Short-term and long-term loans

### 5.18.1 Short-term loans

| | Closing balance VND | Opening balance VND |
|---|---|---|
| **Short-term loans and liabilities** | | |
| Joint Stock Commercial Bank for Investment and Development of Vietnam – Phu Nhuan Branch (*) | 204,689,962,893 | 209,769,285,290 |
| Current portion of long-term borrowings from other organizations and individuals *(see Note 5.18.2)* | 26,000,000,000 | 23,600,000,000 |
| | **230,689,962,893** | **233,369,285,290** |

Details of short-term loans during the period are as follows:

| | Opening balance VND | Increase in period VND | Transfer from long-term loans VND | Decrease in period VND | Closing balance VND |
|---|---|---|---|---|---|
| **Short term bank loans** | | | | | |
| Vietnam Joint Stock Commercial Bank for Investment and Development – Phu Nhuan Branch (*) | 209,769,285,290 | 427,046,775,623 | - | (432,126,098,020) | 204,689,962,893 |
| **Current portion of long-term debts** | | | | | |
| Vietnam Joint Stock Commercial Bank for Investment and Development - Ba Chieu Branch (see *5.18.2)* | 23,600,000,000 | - | 14,066,000,000 | (11,666,000,000) | 26,000,000,000 |
| | **233,369,285,290** | **427,046,775,623** | **14,066,000,000** | **(443,792,098,020)** | **230,689,962,893** |

Details of the loan agreements are as follows:

(*) Loan from Joint Stock Commercial Bank for Investment and Development of Vietnam – Phu Nhuan Branch:

| | | |
|---|---|---|
| a. Loan contract | : | No.02/2025/8149071/HDTD date 17 October 2025 |
| Purpose | : | Working capital supplement, issuance of guarantees, and opening of L/C |
| Limit | : | VND 180,000,000,000 |
| Term | : | 12 month from the signing date of the credit line agreement, but not exceeding 30 September 2026, whichever comes first. |
| Interest rate | : | 7.30% - 8.48%/year (as regulated by the bank from time to time) |
| Guarantee | : | All assets formed from borrowings and equity under the machinery and equipment investment project for production and business activities of Domenal Joint Stock Company at: National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province. These include the Grinding machine (under Contract No. 111-2614 dated 02 March 2023), Extrusion machine model Ex1250, and Dryer model CZD3x16XW. Land use rights at National Road 30, Phong My Commune, Dong Thap Province. |

| | | |
|---|---|---|
| b. Loan contract | : | No. 001/2026/16923195/HDTD date 30 June 2026 |
| Purpose | : | Financing working capital, issuance of guarantees, opening of L/C, and discounting of export document sets for aquaculture production and business activities. |
| Limit | : | VND 50,000,000,000 |
| Term | : | 12 months |
| Interest rate | : | 8.00%/year |
| Guarantee | : | Assets attached to land under the Certificate of Land Use Rights and Ownership of Assets Attached to Land No. AA02976261, certificate issuance book number VP34 issued by the Land Registration Office of Dong Thap Province dated 31 July 2025, belonging to land plot No. 431, map sheet No.11. Pursuant to Mortgage Contract No. 01/2025/16923195/HDBD dated 19 November 2025. |

### 5.18.2 Long-term loans and debt

| | Closing balance VND | Opening balance VND |
|---|---:|---:|
| **Long-term borrowings from other organisations and individuals** | | |
| Vietnam Joint Stock Commercial Bank for Investment and Development – Phu Nhuan Branch (*) | 87,727,168,248 | 101,793,168,248 |
| Ms Ho Thi Kim Thoa | - | 20,000,000,000 |
| | **87,727,168,248** | **121,793,168,248** |

Information on long-term loans is as follows:

| | Opening balance VND | Increased during period VND | Transfer to short-term loan VND | Closing balance VND |
|---|---:|---:|---:|---:|
| **Long-term loans** | | | | |
| Vietnam Joint Stock Commercial Bank for Investment and Development - Phu Nhuan Branch (*) | 101,793,168,248 | - | (14,066,000,000) | 87,727,168,248 |
| **Personal loan** – Ms. Ho Thi Kim Thoa | 20,000,000,000 | (20,000,000,000) | - | - |
| | **121,793,168,248** | **(20,000,000,000)** | **(14,066,000,000)** | **87,727,168,248** |

Loan contract details are as follows:

(*) Loan from Vietnam Joint Stock Commercial Bank for Investment and Development – Phu Nhuan Branch

| | | |
|---|---|---|
| a. Loan contract | : | No. 01/2023/8149071/HDTD dated 11 July 2023 and PL01 date 01 July 2024 |
| Purpose | : | Invest in machinery and equipment to serve production and business |
| Limit | : | VND 23,483,000,000 |
| Duration | : | 120 months (from 11 July 2023) |
| Interest rate | : | 7.00% - 8.40%/year (subject to the bank's regulations from time to time) applying a floating interest rate in accordance with the Bank's regulations at the time of disbursement. Interest rate is adjusted every 6 months on 01 January and 01 July every year. Loan interest rate from 01 July 2024 is equal to BIDV's listed 24 month VND residential savings interest rate with interest paid at the end of the term + 3.1%/year. |
| Guarantee | : | Fine grinding line for grinding machine model RMPF 116 and Sifting machine model BCMT 1250 valued at VND 7,049,663,608; Extrusion machine system model Ex1250 and Dryer model CZD3x16XW valued at VND 17,068,670,000. |

| | | |
|---|---|---|
| b. Loan contract | : | No. 01/2022/16923195/HDTD dated 14 October 2022 and appendix No. 01/2022/16923195/HDTD-PL01 dated 02 February 2023 |
| Purpose | : | Supplement working capital for production and business activities |
| Limit | : | VND 128,000,000,000 |
| Duration | : | 84 months from the date of first disbursement, principal loan grace period is 24 months. |

| | | |
|---|---|---|
| Interest rate | : | 8.70% - 9.35%/year (according to BIDV's regulations for each debt receiving period) |
| Guarantee | : | All assets formed from loan capital and equity capital of the seafood processing factory investment project of Hiep Thanh Phat Seafood Co., Ltd. According to mortgage contract No. 01/2022/16923195/HDBD dated 25 November 2022. |

### 5.18.3 Overdue unpaid debts

The Group has no overdue outstanding debt.

## 5.19 Owner's equity

### 5.19.1 The movement of Owner's equity

| | Owners' invested equity VND | Investment & development fund VND | Retained earnings VND | Total VND |
|---|---|---|---|---|
| As at 01/01/2025 | 125,000,000,000 | 5,974,148,571 | 24,209,873,289 | 155,184,021,860 |
| Profit in period | - | - | 13,735,775,910 | 13,735,775,910 |
| **As at 30/06/2025** | **125,000,000,000** | **5,974,148,571** | **37,945,649,199** | **168,919,797,770** |
| As at 01/07/2025 | 125,000,000,000 | 5,974,148,571 | 37,945,649,199 | 168,919,797,770 |
| Profit in period | - | - | 8,116,902,410 | 8,116,902,410 |
| **As at 31/12/2025** | **125,000,000,000** | **5,974,148,571** | **46,062,551,609** | **177,036,700,180** |
| As at 01/01/2026 | 125,000,000,000 | 5,974,148,571 | 46,062,551,609 | 177,036,700,180 |
| Profit in period | - | - | 14,232,715,436 | 14,232,715,436 |
| **As at 30/06/2026** | **125,000,000,000** | **5,974,148,571** | **60,295,267,045** | **191,269,415,616** |

### 5.19.2 Details of owner's invested capital

| | Closing balance | | | Opening balance | | |
|---|---|---|---|---|---|---|
| | Shares | VND | Rate (%) | Shares | VND | Rate (%) |
| Mr. Vo Dinh An | 8,996,720 | 89,967,200,000 | 71.97% | 8,996,720 | 89,967,200,000 | 71.97% |
| Other shareholders | 3,503,280 | 35,032,800,000 | 28.03% | 3,503,280 | 35,032,800,000 | 28.03% |
| | **12,500,000** | **125,000,000,000** | **100.00%** | **12,500,000** | **125,000,000,000** | **100.00%** |

### 5.19.3 Shares

| | Closing balance | Opening balance |
|---|---|---|
| Registered number of issued shares | 12,500,000 | 12,500,000 |
| Number of shares sold to the public | | |
| • *Ordinary shares* | 12,500,000 | 12,500,000 |
| • *Preferred shares* | - | - |
| Number of shares in circulation | | |
| • *Ordinary shares* | 12,500,000 | 12,500,000 |
| • *Preferred shares* | - | - |

Par value of shares in circulation is VND 10,000/share.

### 5.19.4 Planned profit distribution

According to the 2025 Annual General Meeting of Shareholders' Resolution No. 42/NQ/2026/DMN dated 27 May 2026 regarding the profit distribution plan for the year, the Parent Company will increase its charter capital through the issuance of shares for dividend payment to existing shareholders at an issuance ratio of 10:4. This share issuance will increase the Parent Company's charter capital from VND 125,000,000,000 to VND 174,999,900,000. As of the date of these interim consolidated financial statements, the Parent Company is in the process of completing the necessary legal procedures with the State Securities Commission and the business registration authority to finalize the aforementioned capital increase.

The 2025 profit after tax will be distributed through the issuance of bonus shares to existing shareholders, with details as follows:
- Issuance volume: 5,000,000 shares.
- Expected issuance value at par value: VND 50,000,000,000.
- Target participants: Existing shareholders listed in the shareholder register as of the record date for dividend entitlement.
- Exercise ratio: 10:4 (each shareholder holding 01 share will receive 01 right to receive additional shares; for every 10 rights, they will receive 04 new shares).
- Issuance rate (expected issuance volume /outstanding shares): 40%.

The General Meeting of Shareholders authorizes the Board of Administrators to select the appropriate timing for the issuance to ensure the rights and interests of shareholders and comply with legal regulations.

## 5.20 Items off the interim consolidated Statement of Financial Position

### 5.20.1 Assets received as pledge/mortgage collateral

| Assets received as pledge/mortgage collateral | Purpose of the pledge or mortgage | Period of the pledge or mortgage | Party providing the pledge or mortgage |
|---|---|---|---|
| Deposits received (see Note 5.17.2) | Execution of aquaculture feed purchase and sale contract | 24 months | Ms. Ho Thi Kim thoa |

### 5.20.2 Assets pledged or mortgaged

| | Carrying amount | | Period of the pledge or mortgage | Party holding the pledge or mortgage |
|---|---|---|---|---|
| | Closing balance | Opening balance | | |
| | VND | VND | | |
| Tagible fixed assets (see Note 5.9) | 96,406,508,805 | 97,558,191,379 | 120 months | Joint Stock Commercial Bank for Investment and Development of Vietnam – Phu Nhuan Branch |
| Intangible fixed assets (see Note 5.10) | 10,533,835,165 | 10,533,835,165 | 120 months | |
| **Total** | **106,940,343,970** | **108,092,026,544** | | |

### 5.20.3 Foreign currencies

| | Closing balance | Opening balance |
|---|---|---|
| US Dollar (USD) | 797,980.90 | 102,294.62 |
| Euro (EUR) | 6,571.17 | - |

### 5.20.4 Bad debt resolved

| | Opening balance | Closing balance | Reason for deletion |
|---|---|---|---|
| | VND | VND | |
| Nguyen Van Tam | 2,463,050,588 | 2,463,050,588 | Bad debts written off during the year 2024 |
| Nguyen An Khanh | 62,237,100 | 62,237,100 | |
| Nguyen Van Dang | 1,197,929,150 | 1,197,929,150 | |
| Pham Thi Kieu | 1,002,548,330 | 1,002,548,330 | |
| Nguyen Kim Khiet | 2,620,588,810 | 2,620,588,810 | |
| Huynh Van Thi | 1,033,673,825 | 1,033,673,825 | |
| Vo Van Hong | 1,937,321,206 | 1,937,321,206 | |
| Vo Van Be | 38,282,433 | 38,282,433 | |
| Tran Van Phuc | 604,516,663 | 604,516,663 | |
| Phan Thi Mo | 4,831,250 | 4,831,250 | |
| Phan Van Dung | 462,978,775 | 462,978,775 | |
| Pham Thanh Tra | 523,626,972 | 523,626,972 | |
| Stevina Joint Stock Company | 680,000,000 | 680,000,000 | |
| Viet Thuan Tien Co., Ltd | 57,840,000 | 57,840,000 | |

| | Opening balance VND | Closing balance VND | Reason for deletion |
|---|---|---|---|
| Nguyen Thi Thuy Vi | 180,641,217 | 180,641,217 | |
| Tran Van Thuc | 104,952,643 | 104,952,643 | |
| Huynh Thanh Binh | 1,553,290,285 | 1,553,290,285 | |
| Tran Huu Nghia | 3,190,231,260 | 3,190,231,260 | |
| Le Thanh Van | 22,403,178 | 22,403,178 | |
| Thanh Hai Private Enterprise | 3,400,000,000 | 3,400,000,000 | |
| Minh Chanh Co., Ltd | 2,697,792,212 | 2,697,792,212 | |
| Nguyen Van Nien | 474,425,214 | 474,425,214 | |
| Pham Minh Phuong | 20,580,509 | 20,580,509 | |
| Ha Thanh Nhut | 1,067,396,819 | 1,067,396,819 | |
| Dang Thuy Tuong | 2,086,190,537 | 2,086,190,537 | |
| Ho Van Det | 197,405,000 | 197,405,000 | |
| | **27,684,733,976** | **27,684,733,976** | |

### 5.21 Value of assets held by other parties with restricted use due to legal restrictions, or liabilities subject to payment obligations under contractual agreements or statutory regulations

The Group has no assets held by other parties with restricted use due to legal restrictions, nor any liabilities subject to payment obligations under contractual agreements or statutory regulations.

## 6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS

### 6.1 Revenue from sales of goods and rendering of services

#### 6.1.1 Gross revenue

| | Current period VND | Prior period VND |
|---|---|---|
| Revenue from sales of goods | 645,186,740,816 | 406,484,148,988 |
| Revenue from sales of finished products | 42,585,413,300 | 174,000,000 |
| Revenue from sales of raw materials | 7,177,835,000 | - |
| Revenue from rendering of services | 400,041,600 | 4,390,966,000 |
| | **695,350,030,716** | **411,049,114,988** |

#### 6.1.2 Revenue from sales of goods and rendering of services to related parties

The Group did not incur any transactions regarding sales of goods and rendering of services to related parties.

### 6.2 Revenue deductions

| | Current period VND | Prior period VND |
|---|---|---|
| Sales returns | 767,000,000 | 303,000,000 |
| | **767,000,000** | **303,000,000** |

### 6.3 Cost of goods sold

| | Current period VND | Prior period VND |
|---|---|---|
| Cost of finished goods sold | 601,007,482,386 | 373,380,912,510 |
| Cost of merchandise | 39,270,849,936 | 168,000,000 |
| Cost of raw materials sold | 5,655,853,610 | - |
| Cost of services provided | 310,336,453 | 2,804,365,617 |
| | **646,244,522,385** | **376,353,278,127** |

## 6.4 Financial income

| | Current period VND | Prior period VND |
|---|---|---|
| Interest on deposits | 284,972,828 | 2,091,841 |
| Gains from exchange rate difference during the period | 1,211,140,060 | 953,639,813 |
| Foreign exchange gains due to the revaluation of monetary items denominated in foreign currencies | 115,674,091 | 315,384,997 |
| | **1,611,786,979** | **1,271,116,651** |

## 6.5 Financial expenses

| | Current period VND | Prior period VND |
|---|---|---|
| Interest expense | 12,657,505,628 | 12,398,847,325 |
| Other financial expenses | 405,075,090 | 50,268,874 |
| | **13,062,580,718** | **12,449,116,199** |

## 6.6 Selling expenses

| | Current period VND | Prior period VND |
|---|---|---|
| Sales commission expenses | 3,757,683,272 | 514,304,808 |
| Shipping expenses | 8,041,308,143 | 4,380,782,056 |
| Microbiological treatment and testing expenses | 3,573,945,108 | 145,265,683 |
| Others | 1,450,629,917 | 536,194,138 |
| | **16,823,566,440** | **5,576,546,685** |

## 6.7 General and Administration expenses

| | Current period VND | Prior period VND |
|---|---|---|
| Staff expenses | 891,067,759 | 729,405,847 |
| Amortization of tools and supplies | 471,703,513 | 228,144,157 |
| Others | 2,029,062,553 | 1,283,657,144 |
| | **3,391,833,825** | **2,241,207,148** |

## 6.8 Other income

| | Current period VND | Prior period VND |
|---|---|---|
| Income from compensations for inventory shortages | 10,847,520 | 51,367,280 |
| Others | 2,380,818 | - |
| | **13,228,338** | **51,367,280** |

## 6.9 Other expenses

| | Current period VND | Prior period VND |
|---|---|---|
| Transportation expenses | 709,528,760 | 13,411,650 |
| Other | 3,494,411 | 2,735,010 |
| | **713,023,171** | **16,146,660** |

## 6.10 Earnings per share

| | | Current period | Prior period |
|---|---|---|---|
| Accounting profit after corporate income tax | VND | 14,232,715,436 | 13,735,775,910 |
| Adjustments to increase/(decrease) profit to determine profit attributable to shareholders owning common stock of the Parent Company | | - | - |
| Basic profit per share | VND | 14,232,715,436 | 13,735,775,910 |
| Average number of common shares of the Parent Company outstanding during the period | Shares | 12,500,000 | 12,500,000 |
| Basic earnings per share | VND/ Share | **1,139** | **1,099** |

## 6.11 Production cost according to factors

| | Current period VND | Prior period VND |
|---|---|---|
| Cost of goods sold | 39,270,849,936 | - |
| Raw materials | 555,058,237,656 | 335,908,256,224 |
| Staff expenses | 21,172,990,211 | 14,644,415,871 |
| Depreciation and amortisation expenses | 7,306,804,400 | 6,196,663,211 |
| External services expenses | 5,626,137,728 | 21,342,615,792 |
| Other expenses | 38,024,902,719 | 6,079,080,862 |
| | **666,459,922,650** | **384,171,031,960** |

# 7. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM CONSOLIDATED CASH FLOW STATEMENT

## 7.1 Proceeds of borrowings

| | Current period VND | Prior period VND |
|---|---|---|
| Proceeds from the borrowing under normal agreement | 427,046,775,623 | 339,778,652,439 |
| | **427,046,775,623** | **339,778,652,439** |

## 7.2 Payment for principal debts

| | Current period VND | Prior period VND |
|---|---|---|
| Payment for principal debts under normal agreement | 463,792,098,020 | 345,316,926,331 |
| | **463,792,098,020** | **345,316,926,331** |

# 8. OTHER INFORMATION

## 8.1 Contingent assets

As at 30 June 2026, the Group is the plaintiff in a lawsuit against aquafeed customers for breach of economic contracts. The Group's currently awaiting the Court's ruling. The General Director assesses that the probability of the Group receiving this compensation is highly probable. However, since a final and legally effective judgment has not yet been rendered, the Group has not recognized this income in the interim consolidated statement of profit or loss and continues to monitor it as a contingent asset.

## 8.2 Transactions and balances with related parties

The related parties with the Group include key management members, the individuals involved with key management members and other related parties.

### 8.2.1 Transactions and balances with key management members, the individuals involved with key management members

Key management members include: the members of the Board of Administrators, the Board of Supervisors and the Board of Executive. Individuals related to key management members are close family members of key management members.

*Transactions with key management members and individuals related to key management members*

The Group has no transactions with key management members and individuals related to key management members.

*Balances with key management members and individuals related to key management members.*

At the end of the financial period, the Group has no balances with key management members and individuals related to key management members.

Income of key management members:

| **Name** | **Position** | **Current period** VND | **Prior period** VND |
|---|---|---|---|
| Mr. Nguyen Thanh Ha | General Director | 116,200,000 | 102,240,000 |
| Mr. Vo Dinh Hai | Member of the Board | - | 45,240,000 |
| Ms. Nguyen Thi Kieu | Chief Accountant | 66,000,000 | 48,000,000 |
| | | **182,200,000** | **195,480,000** |

### 8.2.2 Transactions and balances with other related parties

*Transactions with other related parties*

Transactions with subsidiaries and associates during the period are as follows:

The Group did not incur any transactions with other related parties.

*Receivable/ (payable) balance with related parties*

At the end of the accounting period, the Group has no debts with other related parties.

### 8.3 Segment Information

Segment information is presented by business activities and geographical areas. The primary segment reporting is based on business activities, driven by the Group's internal organizational and management structure and its internal financial reporting system.

The Group does not present segment reporting in the financial statements because the General Director has assessed and concluded that the Group currently operates primarily in the manufacturing and trading sector, with operations heavily concentrated in the Western provinces of Vietnam and the export of seafood products.

**Information by geographical area**

The Group's activities are primarily located in the Western provinces of Vietnam, alongside the export of aquaculture products.

The details of net revenue from export sales by geographical area based on the customers' locations are as follows:

| | **Current period** VND | **Prior period** VND |
|---|---|---|
| Exported finished goods | 283,257,028,340 | 121,019,503,180 |
| Domestic goods and services | 412,093,002,376 | 290,029,611,808 |
| | **695,350,030,716** | **411,049,114,988** |

## 8.4 Comparative figures

### 8.4.1 Application of changes in accounting policies and new accounting regulations

The accounting period from 01 January 2026 to 30 June 2026 is the first period in which the Group applies the Corporate Accounting System under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014, and the consolidated financial statements are prepared in accordance with Circular No. 43/2026/TT-BTC dated 20 April 2026.

The transition to Circular 99 was carried out using the following methods:

- For changes in accounting policy for which Circular 99 provides specific transition guidance, the Group follows that guidance.
- For changes in accounting policy for which Circular 99 does not require retrospective or simplified retrospective adjustment, the Group applies the prospective method.

### 8.4.2 Effects of the adoption of new accounting regulations, changes in accounting policies and correction of errors

The effects of the adoption of the new accounting regime on the comparative figures in the interim consolidated financial statements are as follows:

| | Code | Previously reported figures VND | Adjustments VND | Restated figures VND | Note |
|---|---|---|---|---|---|
| **Statement of financial position** | | | | | |
| Dividends and profits payable | 313 | - | 205,875,000 | 205,875,000 | (i) |
| Other short-term payables | 320 | 929,015,463 | (205,875,000) | 723,140,463 | (i) |
| **Statement of cash flows** | | | | | |
| (Increase)/decrease in receivables | 09 | (64,231,999,573) | 2,091,841 | (64,229,907,732) | (ii) |
| Interest and dividends received | 27 | 2,091,841 | (2,091,841) | - | (ii) |
| **Notes to the financial statements** | | | | | |
| Production and operating costs by element | | 386,768,905,750 | (2,597,873,790) | 384,171,031,960 | (iii) |

(i) Present the balance of dividends and profits payable under other short-term payables with an amount of VND 205,875,000.

(ii) Eliminate the interest income from demand deposits with an amount of VND 2,091,841 from interest paid, dividends and profits received in the statement of cash flows.

(iii) Restate the prior period's comparative figures for production and business expenses by element.

## 8.5 Critical accounting assumptions and estimates

In the interim consolidated financial statements, the General Director has made accounting assumptions and estimates that affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results may differ from these estimates. Critical assumptions and estimates are continuously evaluated and updated by the General Director based on historical experience and other relevant factors.

The following estimates are determined by the General Director to have a potential risk of causing a material adjustment to the financial statements within the next accounting period if the assumptions change.

**Estimation of useful lives and residual values of fixed assets**

In the preparation of the interim consolidated financial statements, the General Director has made estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results may differ from these estimates. Critical assumptions and estimates are reviewed and updated regularly by the General Director based on historical experience and other relevant factors.

As at 30 June 2026, the total historical cost of fixed assets was VND 300,683,303,607, and the net book value was VND 207,533,117,513.

### 8.6 Events subsequent to the interim consolidated financial period

According to the 2025 Annual General Meeting of Shareholders' Resolution No. 42/NQ/2026/DMN dated 27 May 2026 regarding the profit distribution plan for the year, the Parent Company will increase its charter capital through the issuance of shares for dividend payment to existing shareholders at an issuance ratio of 10:4. This share issuance will increase the Parent Company's charter capital from VND 125,000,000,000 to VND 174,999,900,000. As of the date of these interim consolidated financial statements, the Parent Company is in the process of completing the necessary legal procedures with the State Securities Commission and the business registration authority to finalize the aforementioned capital increase.

Other than this event, there have been no material subsequent events occurring after the reporting period that require adjustments to or disclosures in the interim consolidated financial statements

M.S.D.N: 1400641835-C.T.C.P
CÔNG TY CP DOMENAL
TỈNH ĐỒNG THÁP

| | |
|---|---|
| **NGUYEN THI KIEU** | **NGUYEN THANH HA** |
| Prepared by/ Chief Accountant | Legal Representative |
| | Approved, 25 August 2026 |

**DOMENAL JOINT STOCK COMPANY**
Stock code: DMN
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**SOCIALIST REPUBLIC OF VIETNAM**
Independence - Freedom - Happiness
-----oOo-----

No.: **76/CV/2026/DMN**
*Re: Explanation of the variance in audited interim profit for 2026 decrease of over 10% compared to the 2025 interim figures.*

Dong Thap, August 29, 2026

To: **STATE SECURITIES COMMISSION**
**HANOI STOCK EXCHANGE**

In accordance with Circular 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market.

In the reviewed interim financial statements for 2026, profit after corporate income tax decreased by more than 10% compared to the reviewed interim financial statements for 2025.

Explanation of the reasons:

- Intense market competition regarding supply and demand kept the selling prices of aquatic feed low during the first six months of 2026.

- Rising short-term bank lending rates led to an increase in the Company's interest expenses.

Consequently, Domenal Joint Stock Company's reviewed interim financial statements for 2026 showed a decrease in profit after tax of more than 10% compared to the profit reported in the reviewed interim financial statements for 2025.

However, the seafood processing subsidiary possesses certain advantages and achieved strong profit growth; therefore, the reviewed consolidated interim financial statements for 2026 still met the set targets.

Sincerely!

**GENERAL DIRECTOR**

M.S.D.N: 1400641835 C.T.C
CÔNG TY CP DOMENAL
TỈNH ĐỒNG THÁP

*Nguyễn Thanh Hà*

*To:*
- As respectfully sent
- Board of Directors, Supervisory Board for report
- Information disclosure
- Company office