DOMENAL JOINT STOCK COMPANY
Stock code: DMN

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

+ 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: 14006415 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 Separate Financial Statements
for the accounting period from 01 January 2026 to 30 June 2026

M.S.D.N: 0300448995-C
CÔNG TY
TNHH
KIỂM TOÁN
AFC VIỆT NAM
THÀNH PHỐ HỒ CHÍ

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THE GENERAL DIRECTOR'S REPORT

The General Director of Domenal Joint Stock Company ("the Company") is pleased to present this accompanying report together with the reviewed interim Separate Financial Statements of Domenal Joint Stock Company for the accounting period from 01 January 2026 to 30 June 2026.

1. General Information

Domenal Joint Stock Company is a joint stock company established and operating in Vietnam under Business Registration Certificate No.1400641835, first registered on 06 March 2008 by the Department of Planning and Investment of Dong Thap Province, and amended for the 20th amendment on 31 July 2026 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 dated15 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 date: 22 November 2021.

Registered office:
- 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 principal activities of the Company is the production and trading of aquatic feed.

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 accounting period and at the date of this report are:

The Board of Administrators

Full name	Position	Appointment / Re-appointment and Dismissal
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 at the date of this report is Mr. Nguyen Thanh Ha – General Director.

3. Financial position and operating results

The business results of the Company 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 separate financial statements.

4. Events subsequent to the reporting period

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

5. Auditors

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

6. Statement by the General Director's responsibility for the Interim Separate Financial Statements

The General Director of the Company is responsible for the preparation of the interim financial statements and ensuring that they present fairly and reasonably the financial position, business results, and cash flows of the Company for the accounting period from 01 January 2026 to 30 June 2026. In the preparation of these interim separate financial statements, the General Director of the Company 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 separate financial statements;
- Prepare the interim financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design, implement and maintain the Company's internal control for prevention and detection of fraud and error in the preparation and presentation of the interim separate financial statements.

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

The General Director confirms that the Company has complied with the above-mentioned requirements in the preparation of the interim separate financial statements.

7. Publication of the Interim Separate Financial Statements

The General Director publishes the accompanying interim separate financial statements which give a true and fair view of the financial position of the Company as at 30 June 2026 and the results of its operations and cash flows of the Company for the six-month period then ended 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 separate 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

Công ty TNHH Kiểm Toán AFC Việt Nam
AFC Vietnam Auditing Co., Ltd.
Thành viên tập đoàn PKF Quốc tế
Member firm of PKF International

PKF

No. 135/2026/BCSX-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 separate financial statements of Domenal Joint Stock Company ("the Company"), prepared on 25 August 2026, from page 05 to page 39, comprising the interim separate statement of financial position as at 30 June 2026, the interim separate statement of profit or loss, the interim separate statement of cash flows for the six-month accounting period then ended, and the notes to the interim separate financial statements.

Responsibility of the General Director

The General Directors of the Company is responsible for the preparation and fair preparation of these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and financial statements related legal regulations in Vietnam, and such internal control as the General Directors determined as necessary to ensure that the preparation and presentation of these interim separate 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 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 entity.

A review of interim 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

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not give true and fair view, in all material respects, of the financial position of Domenal Joint Stock Company 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 separate 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

Ho Chi Minh City Head Office • Tel: +84 28 2220 0237 • Fax: +84 28 2220 0265 • Email: pkf.afchcm@pkf.afcvietnam.vn
2/F Indochina Park Tower • No. 4 Nguyen Dinh Chieu Street • Tan Dinh Ward • Ho Chi Minh City • Vietnam • Website: www.pkf.afcvietnam.vn

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

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Code	Note	Closing balance VND	Opening balance VND
CURRENT ASSETS	**100**		**214,810,234,631**	**248,718,892,708**
Cash and cash equivalents	**110**	5.1	**1,214,678,609**	**3,005,334,258**
Cash	111		1,214,678,609	3,005,334,258
Cash equivalents	112		-	-
Short-term financial investments	**120**		**8,278,356,164**	**8,000,000,000**
Trading securities	121		-	-
Provision for diminution in value of trading securities	122		-	-
Held-to-maturity investments	123	5.2.1	8,278,356,164	8,000,000,000
Provision for held-to-maturity investments	124		-	-
Other short-term investments	125		-	-
Provision for impairment of other short-term investments	126		-	-
Short-term receivables	**130**		**164,964,206,935**	**168,878,707,149**
Short-term trade receivables	131	5.3	162,103,589,473	152,832,310,077
Short-term advances to suppliers	132	5.4	2,674,385,150	15,877,664,760
Short-term internal receivables	133		-	-
Construction contract receivables based on scheduled progress	134		-	-
Other short-term receivables	135	5.5	186,232,312	168,732,312
Provision for doubtful debts	136		-	-
Shortages of assets awaiting resolution	137		-	-
Inventories	**140**	5.6	**39,684,684,717**	**68,201,549,210**
Inventories	141		39,684,684,717	68,201,549,210
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**		**668,308,206**	**633,302,091**
Short-term prepaid expenses	161	5.7.1	483,586,304	401,508,771
Deductible value added tax (VAT)	162		184,721,902	231,793,320
Tax and other receivables from the State	163		-	-
Government bond repurchase transactions	164		-	-
Other current assets	165		-	-

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

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Code	Note	Closing balance VND	Opening balance VND
ASSETS				
NON-CURRENT ASSETS	**200**		**206,230,996,700**	**207,202,716,487**
Long-term receivables	**210**		**-**	**-**
Long-term trade receivables	211		-	-
Long-term advances to suppliers	212		-	-
Working capital provided to dependent units	213		-	-
Long-term internal receivables	214		-	-
Other long-term receivables	215		-	-
Provision for doubtful long-term receivables	216		-	-
Fixed assets	**220**		**65,452,492,892**	**67,988,117,132**
Tangible fixed assets	221	5.8	54,918,657,727	57,454,281,967
Cost	222		129,008,851,225	129,008,851,225
Accumulated depreciation	223		(74,090,193,498)	(71,554,569,258)
Fixed assets under finance lease	224		-	-
Cost	225		-	-
Accumulated depreciation	226		-	-
Intangible fixed assets	227	5.9	10,533,835,165	10,533,835,165
Cost	228		10,563,835,165	10,563,835,165
Accumulated depreciation	229		(30,000,000)	(30,000,000)
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**		**-**	**-**
Long-term work in progress	251		-	-
Construction in progress	252		-	-
Long-term financial investments	**260**	5.2.2	**137,400,000,000**	**137,400,000,000**
Investments in subsidiaries	261		108,000,000,000	108,000,000,000
Investments in joint ventures and associates	262		-	-
Investments in other entities	263		29,400,000,000	29,400,000,000
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**		**3,378,503,808**	**1,814,599,355**
Long-term prepaid expenses	271	5.7.2	3,378,503,808	1,814,599,355
Deferred tax assets	272		-	-
Long-term tools, supplies and spare parts	273		-	-
Other long-term assets	274		-	-
TOTAL ASSETS	**280**		**421,041,231,331**	**455,921,609,195**

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

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Code	Note	Closing balance VND	Opening balance VND
RESOURCES				
LIABILITIES	**300**		**238,879,991,563**	**277,678,399,679**
Current liabilities	**310**		**216,711,575,213**	**243,443,983,329**
Short-term trade payables	311	5.10	12,452,236,084	5,834,729,925
Short-term advances from customers	312	5.11	21,083,347,869	50,267,733,369
Dividends and profits payable	313	5.12	205,875,000	205,875,000
Taxes and amounts payable to the State budget	314	5.13	1,716,670,014	4,726,853,286
Payable to employees	315	5.14	759,594,424	1,016,874,283
Short-term accrued expenses	316	5.15	757,713,208	631,601,485
Short-term internal payables	317		-	-
Construction contract payables based on scheduled progress	318		-	-
Short-term unearned revenue	319		-	-
Other short-term payables	320	5.16.1	678,593,646	550,107,523
Short-term borrowings and finance lease liabilities	321	5.17.1	179,057,544,968	180,210,208,458
Short-term provisions	322		-	-
Bonus and welfare funds	323		-	-
Price stabilisation fund	324		-	-
Government bond repurchase transactions	325		-	-
Long-term liabilities	**330**		**22,168,416,350**	**34,234,416,350**
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 internal payables for working capital	335		-	-
Long-term internal payables	336		-	-
Long-term unearned revenue	337		-	-
Other long-term payables	338	5.16.2	10,000,000,000	-
Long-term borrowings and finance lease liabilities	339	5.17.2	12,168,416,350	34,234,416,350
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 SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Code	Note	Closing balance VND	Opening balance VND
OWNER'S EQUITY	**400**	5.18	**182,161,239,768**	**178,243,209,516**
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		51,187,091,197	47,269,060,945
Retained earnings accumulated to the end of the prior period	*420a*		47,269,060,945	32,169,240,919
Retained earnings for the current period	*420b*		3,918,030,252	15,099,820,026
TOTAL RESOURCES	**440**		**421,041,231,331**	**455,921,609,195**

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

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 SEPARATE INCOME STATEMENT OF PROFIT OR LOSS

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

	Code	Note	Current Period VND	Previous Period VND
Revenue from sales of goods and rendering of services	01		314,621,244,082	245,534,364,950
Revenue deductions	02		-	303,000,000
Net sales	10	6.1	314,621,244,082	245,231,364,950
Cost of sales	11	6.2	298,982,886,418	225,674,991,380
Gross profit	**20**		**15,638,357,664**	**19,556,373,570**
Gain/ loss from disposal of investment property	21		-	-
Financial income	22	6.3	281,321,519	473,007,379
Financial expenses	23	6.4	7,377,598,694	7,084,788,833
In which: Interest expenses	*24*		*7,377,283,420*	*7,046,288,086*
Selling expenses	25	6.5	1,250,147,512	-
General and administrative expenses	26	6.6	1,691,238,787	1,334,483,686
Operating profit	**30**		**5,418,876,008**	**11,610,108,430**
Other income	31	6.7	10,847,520	51,367,280
Other expenses	32	6.8	50,708,823	2,147,672
Other profit/(loss)	**40**		**(39,861,303)**	**49,219,608**
Profit before tax	**50**		**5,560,832,887**	**11,659,328,038**
Current corporate income tax expense	51	5.13	1,642,802,635	2,332,295,142
Deferred corporate income tax expense	52		-	-
Net profit after tax	**60**		**3,918,030,252**	**9,327,032,896**

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 SEPARATE 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		5,560,832,887	11,659,328,038
Adjustments for:				
Depreciation and amortisation	02		2,535,624,240	2,933,612,059
Provisions	03		-	-
Foreign exchange (gains)/losses arising from revaluation of monetary accounts	04		315,274	57,602
(Gains)/losses from investing and financing activities	05	6.3	(281,321,519)	(897,634)
Interest expense	06	6.4	7,377,283,420	7,046,288,086
Other adjustments	07		-	-
Operating income before changes in working capital	**08**		**15,192,734,302**	**21,638,388,151**
(Increase)/decrease in receivables	09		3,964,536,987	(40,211,806,842)
(Increase)/decrease in inventories	10		28,516,864,493	6,396,200,767
(Increase)/decrease in payables (excluding accrued interest and corporate income tax payable)	11		(12,717,218,188)	15,492,349,966
(Increase)/decrease in prepaid expenses	12		(1,645,981,986)	113,967,752
(Increase)/decrease in trading securities	13		-	-
Interest paid	14		(7,232,510,757)	(6,780,585,473)
Corporate income tax paid	15	5.13	(4,650,101,736)	(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**		**21,428,323,115**	**(5,361,485,679)**
CASH FLOW FROM INVESTING ACTIVITIES				
Payments for acquisition and construction of fixed assets and other long-term assets	21		-	(495,290,083)
Proceeds from disposal of fixed assets and other long-term assets	22		-	-
Payments for loans granted, purchases of debt instruments	23		-	-
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**		**-**	**(495,290,083)**
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	242,938,675,640	189,540,563,954
Repayments of borrowings	34	7.2	(266,157,339,130)	(181,296,718,887)
Payment of finance lease liabilities	35		-	-
Dividends paid	36		-	-
Net cash flows from financing activities	**40**		**(23,218,663,490)**	**8,243,845,067**

INTERIM SEPARATE 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
NET INCREASE/ DECREASE IN CASH	**50**		**(1,790,340,375)**	**2,387,069,305**
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	**60**		**3,005,334,258**	**81,407,248**
Impact of exchange rate fluctuation	61		(315,274)	(57,602)
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	**70**	5.1	**1,214,678,609**	**2,468,418,951**

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

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

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

1. GENERAL INFORMATION

1.1 Ownership

Domenal Joint Stock Company is a joint stock company established and operating in Vietnam under Business Registration Certificate No.1400641835, first registered on 06 March 2008 by the Department of Planning and Investment of Dong Thap Province, and amended for the 20th amendment on 31 July 2026 by the Department of Finance of Dong Thap Province.

1.2 Line of business

The Company's line of business is industrial production, trading of goods.

1.3 Principal activities

The Company's principal business activities are the production and trading of aquaculture feed.

1.4 Business cycle

Business cycle of the Company is not exceeding 12 months.

1.5 Structure of the Company

Subsidiary

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 aquatic products and aquatic products.	100.00%	100.00%	100.00%

Association

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, Vietnam	Processing and preserving aquatic products and aquatic products	39.20%	39.20%	39.20%

1.6 Number of employees

As at 30 June 2026, the Company's total number of employees was 74 persons (as at 31 December 2025: 71 persons).

1.7 Statement on the comparability of information in the interim financial statements

The corresponding figures of the prior period are comparable with those of the current period. During the period, the Company has, for the first time, applied the Vietnamese Corporate Accounting System issued under Circular No.99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance ("Circular 99") to replace Circular No.200/2014/TT-BTC dated 22 December 2014 ("Circular 200").

Accordingly, certain items on the financial statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Opening balance" column and the "Prior period" column on the general financial statements have been restated to conform to the new classification and terminology of Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owner's equity, and profit after tax.

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/QĐ-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 Company's annual accounting period starts on 1 January and ends on 31 December each year.

2.2 Accounting currency

The currency used in accounting is Vietnam Dong (VND) as most of the Company's receipts and payments are made in VND.

3. APPLICABLE ACCOUNTING STANDARDS AND REGIME

3.1 Accounting Standards and application

The Company applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime issued under Circular No.99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99"), together with the circulars guiding the implementation of accounting standards issued by the Ministry of Finance, in preparing and presenting the interim separate financial statements.

3.2 Comply with the Vietnamese Accounting Standards and Vietnamese Accounting System

The General Director confirms compliance with the requirements of the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime issued under Circular 99, as well as the guiding circulars of the Ministry of Finance on the implementation of accounting standards, in preparing and presenting the interim separate financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 Basis of preparation the financial statements

The financial statements are prepared on the accrual basis (except for information relating to cash flows).

4.2 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 income statement on a net basis between the total gains and total losses arising from the retranslation of such monetary items

4.3 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.

4.4 Financial investments

Held-to-maturity investments

An investment is classified as held-to-maturity when the Company has both the intent and the ability to hold it to maturity. Held-to-maturity investments include term deposits at banks (including treasury bills and promissory notes), bonds, preference shares classified as liabilities, and loans held to maturity for the purpose of earning periodic interest income, and other held-to-maturity investments of a similar nature, and do not include derivative instruments.

Held-to-maturity investments are initially recognised at cost, comprising the purchase price and costs directly attributable to the purchase transaction (transaction fees, brokerage commissions, etc.). Accrued interest from the prior period up to the date of purchase is deducted from the cost of the investment at initial recognition. After initial recognition, these investments are carried at cost. Interest income after the purchase date is recognised in financial income on an accrual basis.

Where there is objective evidence that all or part of an investment may not be recoverable and the amount of the loss can be reliably determined, the loss is recognised in financial expenses in the period and is deducted directly from the value of the investment. Where the evidence of impairment subsequently decreases or no longer exists, the impairment loss previously recognised is reversed and recognised in financial income in the period.

Investments in subsidiaries, joint ventures, and associates

Subsidiaries

A subsidiary is an enterprise controlled by the Company. Control is achieved when the Company has the ability to govern the financial and operating policies of the investee so as to obtain economic benefits from its activities.

Associates

An associate is an enterprise over which the Company has significant influence but not control over the financial and operating policies. Significant influence is evidenced by the right to participate in the financial and operating policy decisions of the investee, but without control over those policies.

Initial recognition

Investments in subsidiaries, joint ventures, and associates are initially recognised at cost, comprising the purchase price or the capital contribution plus costs directly attributable to the investment (transaction, brokerage, advisory, and audit costs, fees, taxes, and bank charges, etc.). Where the investment is made in non-monetary assets, the cost of the investment is recognised at the fair value of the non-monetary assets at the date the transaction arises. After initial recognition, these investments are carried at cost.

Dividends and profits relating to periods prior to the purchase of the investment are recorded as a reduction in the value of that investment. Dividends and profits relating to periods after the purchase of the investment are recognised in financial income. Stock dividends received are tracked only in terms of the additional number of shares received; no value is recognised for the shares received.

Provision for impairment of investments in subsidiaries, joint ventures, and associates

A provision for impairment of investments in subsidiaries, joint ventures, and associates is made when the subsidiary, joint venture, or associate incurs a loss, or when the investment in the other entity is impaired such that the investor may lose its capital. The provision is measured as the difference between the actual capital contributed by the parties in the subsidiary, joint venture, or associate and its actual owners' equity, multiplied by the Company's actual ownership ratio of the charter capital contributed in the subsidiary, joint venture, or associate. Where the subsidiary, joint venture, or associate is required to prepare consolidated financial statements, the basis for determining the impairment provision is the consolidated financial statements.

Increases or decreases in the provision for impairment of investments in subsidiaries, joint ventures, and associates required to be made at the end of the fiscal year are recognised in financial expenses.

4.5 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.

Increases or decreases in the provision for doubtful debts required to be made at the end of the financial period are recognised in general and administrative expenses.

4.6 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: include costs of materials, direct labor, and directly attributable manufacturing overheads allocated based on the normal operating capacity.

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.

4.7 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 as short-term prepaid expenses when preparing the financial statements.

The Company'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 03 years.

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 03 years.

4.8 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. The cost of periodic repair and maintenance of tangible fixed assets, when completed and the fixed asset is handed over for use, is allocated gradually to production and business expenses until the next maintenance 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	04-15
Transportation and transmission equipment	06-08
Office equipment and tools	04
Other fixed assets	04

4.9 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 Company 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.

4.10 Construction in progress

Construction in progress reflects costs directly relating to assets under construction and machinery and equipment being installed, including borrowing costs capitalised in accordance with the Company's accounting policy. These assets are recognised at cost and are not depreciated until completed and handed over for use. On completion, the entire cost is transferred to the appropriate item depending on its actual intended use, comprising tangible fixed assets, intangible fixed assets, investment property, or inventories, and is considered for depreciation from the date it is brought 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.

4.11 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 year.

4.12 Capital

Owner's equity

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

4.13 Distribution of profits

Net profit after tax is distributed to the shareholders after appropriations to funds in accordance with the Company's Charter and applicable laws, and after approval by the General Meeting of Shareholders.

The distribution of profit to shareholders takes into account non-monetary items within retained earnings that may affect cash flow and the ability to pay dividends, 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 distributions are recognised as a liability when the Company has no right to avoid the obligation to pay dividends distributions to shareholders members under securities law on Enterprises and the Company's Charter.

4.14 Revenue and income recognition

Revenue from sales of goods and finished products

Revenue from sales of goods and finished products is recognised when the Company 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 Company has transferred to the buyer the significant risks and rewards of ownership of the product or goods.
- The Company 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 Company 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 period.

Processing revenue

Revenue from processing materials and goods is recognized as the actual processing fees entitled to be received, excluding the value of materials and goods received for processing. The value of materials and goods received for processing is monitored separately and disclosed in the separate interim financial statements.

Interest

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

4.15 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.

4.16 Borrowing costs

Borrowing costs comprise interest on borrowings and other costs directly incurred in connection with borrowings.

Borrowing costs are recognised as an expense in the period in which they are incurred, unless they qualify for capitalisation.

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

Capitalisation of borrowing costs commences when all three of the following conditions are simultaneously satisfied:

- Expenditure for the construction or production of the asset has been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its intended use or sale are in progress.

Capitalisation is suspended during extended periods in which the construction or production is interrupted abnormally. Capitalisation ceases when substantially all the activities necessary to prepare the asset for its intended use or sale are complete.

For a borrowing specifically taken out to finance the construction or production of a qualifying asset, the borrowing costs capitalised are the actual borrowing costs incurred less any income earned from the temporary investment of that borrowing.

For general borrowings used, in part, to finance the construction or production of a qualifying asset, the borrowing costs capitalised are determined by applying a capitalisation rate to the weighted average accumulated expenditure on the construction or production of that asset. The capitalisation rate is the weighted average of the interest rates applicable to the enterprise's outstanding borrowings during the period, other than borrowings specifically taken out for the purpose of obtaining a specific asset.

4.17 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 Company 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.

4.18 Corporate income tax

The Company'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.

4.19 Segment reporting

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 Company'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 Company'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 Company's financial statements.

4.20 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:

- The parent company, subsidiaries, joint ventures, and 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
Hiep Thanh Phat Seafood Company Limited	Subsidiary
Truong Phat Seafood Joint Stock Company	Association
Board of Administrators, Board of Supervisory and the Board of Executive	Key management personnel

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

5.1 Cash and cash equivalents

	Closing balance VND	Opening balance VND
Cash on hand - VND	112,604,915	1,198,611
Cash in bank - Demand deposit		
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Phu Nhuan Branch	1,097,746,061	-
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Thap Branch	4,327,633	11,645,933
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Ho Chi Minh City Branch	-	2,992,489,714
	1,214,678,609	**3,005,334,258**

Details of foreign currency balances as at 30 June 2026

	Original Currency USD	Equivalent VND
Bank term deposits with maturities not exceeding 3 months	138.48	3,640,085
		3,640,085

5.2 Investments

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

5.2.1 Investments held-to-maturity

	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	8,000,000,000	8,000,000,000	-	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	-	-	-	-
	8,278,356,164	**8,278,356,164**	**-**	**8,000,000,000**	**8,000,000,000**	**-**

(*) Term deposit at Joint Stock Commercial Bank for Investment and Development of Vietnam – Ho Chi Minh City Branch, with a term of 12-month and an interest rate of 5,00%/year.

5.2.2 Long-term financial investments

	Closing balance			Opening balance		
	Cost VND	Fair value VND	Provision VND	Cost VND	Fair value VND	Provision VND
Investment in Subsidiary						
Hiep Thanh Phat Seafood Company Limited (1)	108.000.000.000	(*)	-	108.000.000.000	(*)	-
Investment in Associate						
Truong Phat Seafood Joint Stock Company (2)	29.400.000.000	(*)	-	29.400.000.000	(*)	-
	137.400.000.000		**-**	**137.400.000.000**		

(1) The Company invested in Hiep Thanh Phat Seafood Company Limited with an amount of VND 108,000,000,000 accounting for 100.00% ownership. The main activities of Hiep Thanh Phat Seafood Company Limited are Processing and preserving aquatic products and aquatic products.

(2) The Company invested in Truong Phat Seafood Joint Stock Company with an amount of VND 29,400,000,000 owning 2,940,000 shares, accounting for 39.20% of charter capital. The main activities of Truong Phat Seafood Joint Stock Company are processing and preserving aquatic products and aquatic products.

(*) As of the reporting date, the Company has not yet determined the fair value of this investment for disclosure in the separate interim financial statements because there is no quoted market price available, and Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System do not currently provide specific guidance on calculating fair value using valuation techniques. The fair value of these investments may differ from their carrying amounts.

Operations of subsidiaries and associates

Subsidiaries and associates are operating normally, with no significant changes compared to the previous period.

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	-
Nguyen Thi Ngoc Tuyen	18,917,330,500	-	-	-
Thot Not Aquaculture Cooperation	17,505,290,775	-	47,983,490,775	-
Tran Van Kiem	16,681,857,609	-	10,506,076,607	-
Others	46,094,226,583	-	50,026,667,191	-
	162,103,589,473	**-**	**152,832,310,077**	**-**

5.4 Short-term advances to suppliers

	Closing balance VND	Opening balance VND
Other organizations		
LGL Trading Company Limited	1,713,302,000	13,345,000,000
MECIE Environment - Chemical Industrial Equipments and Machines Co., Ltd	584,000,000	584,000,000
Others	377,083,150	1,948,664,760
	2,674,385,150	**15,877,664,760**

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(*)	163,732,312	-	163,732,312	-
Advances to employees	22,500,000	-	5,000,000	-
	186,232,312	**-**	**168,732,312**	**-**

(*) 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	37,545,892,389	-	59,411,792,856	-
Tools and supplies	627,378,425	-	305,669,091	-
Finished products	1,511,413,903	-	8,484,087,263	-
	39,684,684,717	**-**	**68,201,549,210**	**-**

5.7 Short-term and long-term prepaid expenses

5.7.1 Short-term prepaid expenses

	Closing balance VND	Opening balance VND
Tools and supplies	198,672,316	159,509,232
Insurance expenses	203,433,056	46,422,746
Other short-term prepaid expenses	81,480,932	195,576,793
	483,586,304	**401,508,771**

5.7.2 Long-term prepaid expenses

	Closing balance VND	Opening balance VND
Repairing expense	2,632,456,730	681,072,070
Tools and supplies	746,047,078	1,133,527,285
	3,378,503,808	**1,814,599,355**

5.8 Increase/ Decrease of tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Transportation VND	Office equipment VND	Other fixed assets VND	Total VND
Cost						
Opening balance	58,441,617,985	65,090,195,313	3,835,130,727	956,443,200	685,464,000	129,008,851,225
Closing balance	**58,441,617,985**	**65,090,195,313**	**3,835,130,727**	**956,443,200**	**685,464,000**	**129,008,851,225**
Accumulated depreciation						
Opening balance	45,175,338,433	22,039,041,653	2,727,746,375	956,443,200	655,999,597	71,554,569,258
Depreciation in period	791,934,924	1,677,452,916	55,553,400	-	10,683,000	2,535,624,240
Closing balance	**45,967,273,357**	**23,716,494,569**	**2,783,299,775**	**956,443,200**	**666,682,597**	**74,090,193,498**
Net book value						
Opening balance	13,266,279,552	43,051,153,660	1,107,384,352	-	29,464,403	57,454,281,967
Closing balance	**12,474,344,628**	**41,373,700,744**	**1,051,830,952**	**-**	**18,781,403**	**54,918,657,727**

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

	Buildings and structures VND	Machinery and equipment VND	Transportation VND	Office equipment VND	Other fixed assets VND	Total VND
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**

Certain tangible fixed assets with a total net book value of VND 39,914,242,308 have been mortgaged and pledged as collateral to secure bank loans at Joint Stock Commercial Bank for Investment and Development of Vietnam – Phu Nhuan Branch.

Information on mortgaged assets is as follows:

Assets name	Asset code	Net book value VND
Aquafeed production factory	TS011 X	11,923,447,156
Company office on Le Anh Xuan Street	TS027 P	358,117,729
Packaging warehouse	TS037 X	78,412,650
Extruder model EX1250_Andritz	TS2402	13,653,087,341
Dryer model CZD3X16XW_Andritz	TS2403	13,901,177,432
Total		**39,914,242,308**

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

	Cost VND	Accumulated depreciation VND	Net book value VND
Buildings and structures			
Aquafeed production factory	38,053,555,688	(26,130,108,532)	11,923,447,156
Boiler house and coal warehouse	6,409,111,900	(6,409,111,900)	-
Other buildings and structures	13,978,950,397	(13,428,052,925)	550,897,472
Machinery and equipment			
Extruder model EX1250_Andritz	15,685,457,652	(2,032,370,311)	13,653,087,341
Dryer model CZD3X16XW Andritz	15,990,222,643	(2,089,045,211)	13,901,177,432
Other machinery and equipment	33,414,515,018	(19,595,079,047)	13,819,435,971
Transportation			
Forklift Diesel 3 ton - TCM	428,759,200	(428,759,200)	-
TCM forklift model FD30T3	461,448,000	(461,448,000)	-
Internal cargo transfer truck	855,055,527	(855,055,527)	-
NISSAN NAVARA EL 66A-46697	674,368,000	(35,954,205)	638,413,795
Other transportation vehicles	1,415,500,000	(1,002,082,843)	413,417,157
Office equipment			
Indoor bulk material suction machine	330,000,000	(330,000,000)	-
Riverside bulk material suction machine	371,483,200	(371,483,200)	-
Boiler rice husk pneumatic suction, blowing and weighing system	254,960,000	(254,960,000)	-
Other fixed assets			
Asphalt surface treatment works	600,000,000	(600,000,000)	-
Automatic fire alarm system	85,464,000	(66,682,597)	18,781,403
Total	**129,008,851,225**	**(74,090,193,498)**	**54,918,657,727**

5.9 Increase/ Decrease of intangible fixed assets

	Land use rights VND	Computer software VND	Total VND
Cost			
Opening balance	10,533,835,165	30,000,000	10,563,835,165
Closing balance	**10,533,835,165**	**30,000,000**	**10,563,835,165**
Accumulated depreciation			
Opening balance	-	30,000,000	30,000,000
Closing balance	**-**	**30,000,000**	**30,000,000**
Net book value			
Opening balance	10,533,835,165	-	10,533,835,165
Closing balance	**10,533,835,165**	**-**	**10,533,835,165**

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

Opening balance	-	30,000,000	30,000,000
Closing balance	**-**	**30,000,000**	**30,000,000**

Intangible fixed assets representing land use rights along National Highway 30, Phong My Commune, Dong Thap Province, with a total net book value of VND 10,533,835,165, have been mortgaged and pledged as collateral to secure bank loans at Joint Stock Commercial Bank for Investment and Development of Vietnam - Phu Nhuan Branch.

Details of intangible fixed assets as of the end of the accounting period:

	Cost VND	Accumulated depreciation VND	Net book value VND
Land use rights along National Highway 30, Phong My Commune, Dong Thap Province	10,533,835,165	-	10,533,835,165
Computer software	30,000,000	(30,000,000)	-
Total	**10,563,835,165**	**(30,000,000)**	**10,533,835,165**

5.10 Short-term trade payables

	Closing balance VND	Opening balance VND
Payables to other suppliers		
Grainland Viet Nam Co., Ltd	4,124,241,000	-
Mai Kim Ngan Co., Ltd	1,476,469,200	1,431,698,800
Kim Tuan Vam Lang Service and Trading Co., Ltd	1,778,728,000	-
Others	5,072,797,884	4,403,031,125
	12,452,236,084	**5,834,729,925**

5.11 Short-term advance from customers

	Closing balance VND	Opening balance VND
Other organizations and individuals		
Ho Thi Kim Thoa	11,465,295,118	47,535,686,118
Nguyen Thi Ngoc Yen	5,473,048,000	-
Others	4,145,004,751	2,732,047,251
	21,083,347,869	**50,267,733,369**

5.12 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.

5.13 Short – term taxes and amounts payables to the State Budget

	Opening balance	Movement in period		Closing balance
	Payables VND	Payable VND	Paid VND	Payables VND
Value added tax on domestic sales	-	47,071,418	(47,071,418)	-
Corporate income tax	4,650,101,736	1,642,802,635	(4,650,101,736)	1,642,802,635
Personal income tax	76,325,580	83,259,152	(86,465,763)	73,118,969
Natural resources tax	425,970	3,440,520	(3,118,080)	748,410
	4,726,853,286	**1,776,573,725**	**(4,786,756,997)**	**1,716,670,014**

All tax obligations and other amounts payable to the State are settled in the short term.

Value added tax

The Company pays value-added tax under the deduction method/direct method. The value-added tax rate for exported goods is 0%, and for goods consumed domestically is 8% and 10%.

Import and export duties

The Company declares and pays in accordance with notifications from Customs.

Corporate income tax ("CIT")

The Company is obliged to pay corporate income tax for taxable income at the rate of 20%.

Corporate income tax expenses for the period is estimated as follows:

	Current period VND	Prior Period VND
Accounting profit before tax	5,560,832,887	11,659,328,038
Adjusted increases/(decreases) in accounting profit to determine taxable income:		
- Non-deductible interest expenses	2,538,551,467	-
- Adjustments to increase	114,628,823	2,147,672
Taxable income	**8,214,013,177**	**11,661,475,710**
Corporate income tax rate	20%	20%
Corporate income tax expenses	**1,642,802,635**	**2,332,295,142**

Natural resources tax

The Company pays natural resource tax for natural water extraction activities at a tax rate of 3%

Housing and land tax

Housing and land tax is paid in accordance with notifications from the tax authority.

Other taxes

The Company declared and paid according to regulations.

5.14 Payable to employees

	Closing balance VND	Opening balance VND
Salary	759,594,424	1,016,874,283
	759,594,424	**1,016,874,283**

5.15 Short-term accrued expenses payable

	Closing balance VND	Opening balance VND
Interest expense	513,653,332	368,880,669
Electricity	244,059,876	255,789,694
Other	-	6,931,122
	757,713,208	**631,601,485**

5.16 Other short-term, long-term payables

5.16.1 Other short-term payables

	Closing balance VND	Opening balance VND
Other organizations and individuals		
Union fees	473,803,202	426,778,202
Social insurance	98,888,321	-
Others	105,902,123	123,329,321
	678,593,646	**550,107,523**

5.16.2 Other long-term payables

	Closing balance VND	Opening balance VND
Payables to other organisations and individuals		
Deposits and collateral received	10,000,000,000	-
	10,000,000,000	**-**

This is the escrow deposit received for the ongoing aquaculture feed supply contracts of Ms. Ho Thi Kim Thoa, pursuant to Escrow Agreement No.53/DMN/2026 dated 30 June 2026, with a term from 30 June 2026 to 30 June 2028

5.16.3 Overdue payables

The Company had no overdue unpaid debts.

5.17 Short-term and long-term borrowings

5.17.1 Short-term borrowings

	Closing balance VND	Opening balance VND
Short-term loans from banks		
Vietnam Joint Stock Commercial Bank for Investment and Development – Phu Nhuan Branch	175,057,544,968	176,210,208,458
Current portion of long -term debts *(see note 5.17.2)*	4,000,000,000	4,000,000,000
	179,057,544,968	**180,210,208,458**

Loan information is as follows:

This represents a bank loan from Joint Stock Commercial Bank for Investment and Development of Vietnam - Phu Nhuan Branch.

Credit contract	: 02/2025/8149071/HDTD date 17/10/2025
Limit	: VND 180,000,000,000
Purpose	: Supplement working capital for production and business activities
Term	: 12 months from the signing date of the credit line contract, but not exceeding 30 September 2026, whichever comes first.
Interest rate	: 7.30% – 8.48%/year (according to bank regulations from time to time)
Guarantee	: All assets formed from bank loans and equity capital under the machinery and equipment investment project for production and business activities of Domenal Joint Stock Company at: National Highway 30, Hamlet 1, Phong My Commune, Dong Thap Province. These assets include: a grinding machine (under Contract No. 111-2614 dated 02 March 2023), an EX1250 extruder, a CZD3x16XW dryer, and the land use rights along National Highway 30, Phong My Commune, Dong Thap Province

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

	Opening balance VND	Increase during the period VND	Transfored from long-term loans VND	Paid during the period VND	Closing balance VND
Current period					
Short-term bank loans	176,210,208,458	242,938,675,640	-	(244,091,339,130)	175,057,544,968
Long-term loans due for repayment	4,000,000,000	-	2,066,000,000	(2,066,000,000)	4,000,000,000
	180,210,208,458	**242,938,675,640**	**2,066,000,000**	**(246,157,339,130)**	**179,057,544,968**
Prior period					
Short-term bank loans	169,754,695,762	467,954,512,687	-	(461,498,999,991)	176,210,208,458
Long-term loans due for repayment	-	-	4,000,000,000	-	4,000,000,000
	169,754,695,762	**467,954,512,687**	**4,000,000,000**	**(461,498,999,991)**	**180,210,208,458**

5.17.2 Long-term loans

	Closing balance VND	Opening balance VND
Long-term ordinary bonds payable to other organisations and individuals		
Bank loan from Joint Stock Commercial Bank for Investment and Development of Vietnam – Phu Nhuan Branch	12,168,416,350	14,234,416,350
Ms. Ho Thi Kim Thoa	-	20,000,000,000
	12,168,416,350	**34,234,416,350**

Loan contract details are as follows:

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

Loan contract	:	01/2023/8149071/HDTD date 17/07/2023 and PL01 date 01/07/2024
Purpose	:	Invest in machinery and equipment to serve production and business
Amount	:	VND 23,483,000,000
Duration	:	120 months (from 11 July 2023)
Interest rate	:	7.00% - 8.48%/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 and adjusted every 6 months on 01 January and 01 July each year. The lending interest rate since 01 July 2024 equals BIDV's listed 24-month VND personal savings deposit rate (with interest paid at maturity) plus 3.1%/year.
Guarantee	:	Fine grinding line for RMPF 116 grinding machine and BCMT 1250 screening machine valued at VND 7,049,663,608; EX1250 extruder system and CZD3x16XW dryer valued at VND 17,068,670,000.
Ending balance	:	VND 16,168,416,350 In which: Principal balance: VND 12,168,416,350 Debt balance due: VND 4,000,000,000

The repayment terms of long-term borrowings is as follows:

	Total debt VND	1 year or less VND	Over 1 year to 5 years VND	Over 5 years VND
Closing balance				
Long-term bank loans	12,168,416,350	4,000,000,000	8,168,416,350	-
Long-term loans from individuals	-	-	-	-
	12,168,416,350	**4,000,000,000**	**8,168,416,350**	**-**
Opening balance				
Long-term bank loans	14,234,416,350	4,000,000,000	10,234,416,350	-
Long-term loans from individuals	20,000,000,000	-	20,000,000,000	-
	34,234,416,350	**4,000,000,000**	**30,234,416,350**	**-**

Details of movements in long-term borrowings is as follows:

	Opening balance VND	Increase during the period VND	Paid during the period VND	Transfer to short-term loans VND	Closing balance VND
Current period					
Joint Stock Commercial Bank for Investment and Development of Vietnam – Phu Nhuan Branch	14,234,416,350	-	-	(2,066,000,000)	12,168,416,350
Ms. Ho Thi Kim Thoa	20,000,000,000	-	(20,000,000,000)	-	-
	34,234,416,350	**-**	**(20,000,000,000)**	**(2,066,000,000)**	**12,168,416,350**
Prior period					
Joint Stock Commercial Bank for Investment and Development of Vietnam – Phu Nhuan Branch	21,634,416,350	655,000,000	-	(4,000,000,000)	14,234,416,350
Ms. Ho Thi Kim Thoa	20,000,000,000	-	-	-	20,000,000,000
	41,634,416,350	**655,000,000**	**-**	**(4,000,000,000)**	**34,234,416,350**

5.18 Owner's equity

5.18.1 The movement of Owner's equity

	Owners' contributed capital VND	Financial reserve fund VND	Undistributed profit VND	Total VND
As at 01/01/2025	125,000,000,000	5,974,148,571	32,169,240,919	163,143,389,490
Profit in period	-	-	9,327,032,896	9,327,032,896
As at 30/06/2025	**125,000,000,000**	**5,974,148,571**	**41,496,273,815**	**172,470,422,386**

	Owners' contributed capital VND	Financial reserve fund VND	Undistributed profit VND	Total VND
As at 01/07/2025	125,000,000,000	5,974,148,571	41,496,273,815	172,470,422,386
Profit in period	-	-	5,772,787,130	5,772,787,130
As at 31/12/2025	**125,000,000,000**	**5,974,148,571**	**47,269,060,945**	**178,243,209,516**
As at 01/01/2026	125,000,000,000	5,974,148,571	47,269,060,945	178,243,209,516
Profit in period	-	-	3,918,030,252	3,918,030,252
As at 30/06/2026	**125,000,000,000**	**5,974,148,571**	**51,187,091,197**	**182,161,239,768**

5.18.2 Details of capital contributed by owners

	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%**

5.18.3 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.

5.18.4 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 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 Company's charter capital from VND 125,000,000,000 to VND 174,999,900,000. As of the date of these interim separate financial statements, the 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.

5.19 Items off the Statement of Financial Position

5.19.1 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 5.16.2)	Execution of aquaculture feed purchase and sale contract	24 months	Ms. Ho Thi Kim thoa

5.19.2 Assets pledged or mortgaged

	Carrying amount		Period of the pledge or mortgage	Party holding the pledge or mortgage
	Closing balance VND	Opening balance VND		
Fixed assets (see Note 5.8)	39,914,242,308	13,266,278,211	120 months	Joint Stock Commercial Bank for Investment and Development of Vietnam – Phu Nhuan Branch
Intangible fixed assets (see Note 5.9)	10,533,835,165	10,533,835,165	120 months	
Total	**50,448,077,473**	**23,800,113,376**		

5.19.3 Foreign currencies

	Closing balance	Opening balance
US Dollar (USD)	138.48	151.68

5.19.4 Bad debt resolved

	Opening balance VND	Closing balance VND	Reason for deletion
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	
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**	

5.20 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 Company 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 SEPARATE 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	264,713,504,800	240,969,398,950
Revenue from sales of finished products	42,548,086,100	168,000,000
Revenue from sales of raw materials	7,177,835,000	-
Revenue from rendering of services	181,818,182	4,390,966,000
	314,621,244,082	**245,534,364,950**

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

	Current period VND	Prior period VND
Hiep Thanh Phat Seafood Co., Ltd	181,818,182	-
	181,818,182	**-**

6.2 Revenue deductions

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

6.3 Cost of goods sold

	Current period VND	Prior period VND
Cost of finished goods sold	254,056,182,872	222,702,625,763
Cost of goods sold	39,270,849,936	168,000,000
Cost of materials sold	5,655,853,610	
Cost of services provided	-	2,804,365,617
	298,982,886,418	**225,674,991,380**

6.4 Financial income

	Current period VND	Prior period VND
Interest on deposits	281,321,519	897,634
Interest on sales on credit	-	472,109,745
	281,321,519	**473,007,379**

6.5 Financial expenses

	Current period VND	Prior period VND
Interest expense	7,377,283,420	7,046,288,086
Losses from foreign exchange differences	-	38,443,145
Foreign exchange loss due to the revaluation of monetary items denominated in foreign currencies	315,274	57,602
	7,377,598,694	**7,084,788,833**

6.6 Selling expenses

	Current period VND	Prior period VND
Sales personnel expenses	1,098,197,614	-
Transportation costs	151,949,898	-
	1,250,147,512	**-**

6.7 General and Administration expenses

	Current period VND	Prior period VND
Staff costs	614,864,345	597,939,879
Depreciation expenses	95,734,476	103,063,227
Business entertainment expense	121,235,904	66,755,078
Others	859,404,062	566,725,502
	1,691,238,787	**1,334,483,686**

6.8 Other income

	Current period VND	Prior period VND
Compensation received	10,847,520	51,367,280
	10,847,520	**51,367,280**

6.9 Other expenses

	Current period VND	Prior period VND
Administrative penalties	50,000,000	-
Other expenses	708,823	2,147,672
	50,708,823	**2,147,672**

6.10 Earnings per share

Information on earnings per share is presented in the interim Consolidated Financial Statement.

6.11 Production and operating costs by element

	Current period VND	Prior period VND
Cost of goods sold	39,270,849,936	-
Raw materials	244,652,242,910	211,080,714,885
Labor costs	4,796,874,454	3,331,626,942
Depreciation of fixed assets	2,535,624,240	2,933,612,059
Outsourced service expenses	2,921,174,398	9,241,860,962
Other expenses	7,747,506,779	421,660,218
	301,924,272,717	**227,009,475,066**

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

7.1 Proceeds of borrowings

	Current period VND	Prior period VND
Proceeds from the borrowing under normal agreement	242,938,675,640	189,540,563,954
	242,938,675,640	**189,540,563,954**

7.2 Payment for principal debts

	Current period VND	Prior period VND
Payment for principal debts under normal agreement	266,157,339,130	181,296,718,887
	266,157,339,130	**181,296,718,887**

8. OTHER INFORMATION

8.1 Contingent assets

As at 30 June 2026, the Company is the plaintiff in a lawsuit against aquafeed customers for breach of economic contracts. The Company is currently awaiting the Court's ruling. The General Director assesses that the probability of the Company receiving this compensation is highly probable. However, since a final and legally effective judgment has not yet been rendered, the Company has not recognized this income in the interim separate 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 Company 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 Company 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 Company 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

	Current period VND	Prior period VND
Hiep Thanh Phat Seafood Company Limited		
Revenue from services - land sublease	181,818,182	-

Receivable/ (payable) balance with related parties

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

8.3 Segment Information

Segment information is presented by business sectors and geographical areas. The primary segment reporting is by business sectors, based on the Company's organizational and internal management structure, as well as its internal financial reporting system.

The Company does not present segment reporting in its financial statements because the General Director has assessed and concluded that the Company does not have more than one reportable segment (in terms of both business sectors and geographical areas) under the requirements of Accounting Standards. Currently, the Company operates primarily in a single business sector, which is the production and trading of aquaculture feed, and in a single geographical area, which is the Western Region of Vietnam.

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 Company adopts the Corporate Accounting Regime under Circular No.99/2025/TT-BTC, which replaces Circular No.200/2014/TT-BTC dated 22 December 2014.

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 Company follows that guidance.
- For changes in accounting policy for which Circular 99 does not require retrospective or simplified retrospective adjustment, the Company 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 separate 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	755,982,523	(205,875,000)	550,107,523	(i)
Statement of cash flows					
(Increase)/decrease in receivables	09	(40,212,704,476)	897,634	(40,211,806,842)	(ii)
Interest and dividends received	27	897,634	(897,634)	-	(ii)
Notes to the financial statements					
Production and operating costs by element		235,778,008,344	(8,768,533,278)	227,009,475,066	(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 897,634 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 preparation of the 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

The Company estimates the useful lives of fixed assets based on technical evaluations and historical operating experience. Uncertainties arise from technological changes, operating intensity, and actual maintenance conditions that differ from initial assumptions, which may result in actual useful lives being shorter or longer than estimated.

As at 30 June 2026, the total historical cost of fixed assets was VND 129,008,851,225, and the net book value was VND 54,918,657,727.

The General Director assesses that the probability of actual useful lives differing significantly from estimates is low for the majority of the assets.

The General Director has implemented the following measures:
- Periodically review and adjust the useful lives on an annual basis.
- Perform routine maintenance in strict compliance with technical procedures.
- Evaluate signs of asset impairment at each reporting date in accordance with regulations.
- Establish timely asset replacement investment plans to avoid business and production disruptions.

Corporate income tax estimates

The determination of corporate income tax expense and deferred tax assets requires the General Director to make assumptions regarding the applicability of current tax regulations, the ability to generate future taxable profits to utilize deferred tax assets, and the risk of adjustments made by tax authorities during tax audits.

The General Director assesses that the probability of actual taxable profits being significantly lower than planned is low, based on the financial results of recent years and the approved business plans.

The General Director has implemented the following measures:
- Periodically review the recoverability of deferred tax assets on an annual basis.
- Consult with tax experts regarding the application of tax regulations to complex transactions.
- Prepare and maintain comprehensive documentation to be ready for explanations during tax audits.
- Closely monitor changes in tax policies and adjust estimates in a timely manner.

8.6 Events after the end of the interim separate 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 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 Company's charter capital from VND 125,000,000,000 to VND 174,999,900,000. As of the date of these interim separate financial statements, the 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 separate 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

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
-----oOo-----

No.: **76/CV/2026/DMN**

Dong Thap, August 29, 2026

Re: Explanation of the variance in audited interim profit for 2026 decrease of over 10% compared to the 2025 interim figures.

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