

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to Clauses 3 and 4, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance guiding information disclosure on the securities market, Pomina Steel Corporation hereby discloses its separate interim financial statements for the 2026 interim period to the Hanoi Stock Exchange as follows:

1. Organization: Pomina Steel Corporation

- Stock code: POM
- Address: No. 1, Song Than 2 Industrial Park, Di An Ward, Ho Chi Minh City
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- Email: pominabd27@gmail.com Website: www2.pomina-steel.com

2. Disclosure contents:

- Separate interim financial statements for the 2026 interim period
- ☒ Separate financial statements (the listed company has no subsidiaries and the superior accounting unit has dependent units);

☐ Consolidated financial statements (the listed company has subsidiaries);

☐ Combined financial statements (the listed company has dependent accounting units with separate accounting organizations).

- Cases requiring an explanation of reasons:

+ The auditor issues a conclusion other than an unmodified conclusion on the financial statements (for the financial statements reviewed in 2026):

☒ Yes

☐ No

Explanation document if "Yes" is checked:

☐ Yes

☐ No

+ Profit after tax for the reporting period differs by 5% or more before and after audit, or changes from loss to profit or vice versa (for the financial statements reviewed in 2026):

☒ Yes

☐ No

Explanation document if "Yes" is checked:

☒ Yes

☐ No



+ Profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared with the same period of the previous year:

☒ Yes

☐ No

Explanation document if "Yes" is checked:

☒ Yes

☐ No

+ Profit after tax for the reporting period is a loss, changes from profit in the same period of the previous year to loss in the current period, or vice versa:

☒ Yes

☐ No

Explanation document if "Yes" is checked:

☒ Yes

☐ No

This information was disclosed on the Company's website on 29 August 2026 at: <http://www2.pomina-steel.com/bctc>

ORGANIZATION'S REPRESENTATIVE

Legal representative/Person authorized to disclose information

Attached documents:

- Separate interim financial statements for 2026



Đỗ Liên Pi