

POMINA STEEL CORPORATIONNo : 2606.029/2026/CV-POM

Regarding the correction of information
in the audited consolidated financial
statements for the fiscal year 2025

SOCIALIST REPUBLIC OF VIETNAM**Independence – Freedom – Happiness**

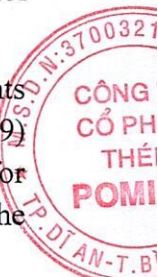
Ho Chi Minh City, 29 June 2026

To:

- The State Securities Commission of Vietnam
- Shareholders and Users of the Consolidated Financial Statements for Fiscal Year 2025

Pomina Steel Corporation (stock code: POM) issued the audited consolidated financial statements for the fiscal year ended 31/12/2025 on 29/05/2026. Due to a printing error, line item 26 (Page 09) - Proceeds from investments in other entities from the Consolidated Cash Flows Statement for fiscal year 2025 was accidentally hidden, an amount of VND 7,000,000,000. Page 09 of the consolidated financial statements shall be presented in full as follows:

	Code	Note	Year 2025 VND	Year 2024 VND
CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax	01		(837,844,729,463)	(1,011,024,055,105)
<i>Adjustments for :</i>				
Depreciation and amortisation	02		166,640,200,781	172,103,507,546
Provisions	03		112,704,792	4,690,219,123
Unrealised foreign exchange (gains)/losses	04	6.4	13,477,544,495	15,923,216,501
Profits/(losses) from investing activities	05		(1,415,616,737)	(1,126,718,680)
Interest expense	06	6.4	710,807,800,469	688,038,520,719
Operating income before changes in working capital	08		51,777,904,337	(131,395,309,896)
(Increase)/decrease in receivables	09		365,838,412,977	(184,121,425,931)
(Increase)/decrease in inventories	10		419,011,418,516	(142,438,096,487)
Increase/(decrease) in payables	11		(557,364,463,113)	708,341,065,783
(Increase)/decrease in prepaid expenses	12		1,584,899,571	9,086,068,462
Interest paid	14		(66,572,211,716)	(113,420,719,911)
Corporate income tax paid	15		(1,148,071,709)	(5,600,395,006)
Net cash flow from operating activities	20		213,127,888,863	140,451,187,014
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of fixed assets and other long term assets	21		(7,278,362,041)	-
Proceed from disposal of FA and other LT assets	22		442,170,000	442,170,000
Payment for loan, purchase of debt instrument	23		-	(130,000,000,000)
Proceeds from loans, sale of debt instrument	24		1,183,850,219	615,000,000
Investment in other entities	25		-	-



	Code	Note	Year 2025 VND	Year 2024 VND
Proceeds from investment in other entities	26		7,000,000,000	-
Interest and dividends received	27		8,617,225,468	684,548,373
Net cash flow from investing activities	30		9,964,883,646	(128,258,281,627)
CASH FLOW FROM FINANCIAL ACTIVITIES				
Proceeds from borrowings	33	7.1	1,443,653,846,495	1,917,548,802,655
Repayments of borrowings	34	7.2	(1,699,642,781,575)	(1,879,131,257,273)
Net cash flow from financing activities	40		(255,988,935,080)	38,417,545,382
Net increase/decrease in cash	50		(32,896,162,571)	50,610,450,769
Cash and cash equivalents at beginning of year	60	5.1	58,765,361,462	8,125,792,793
Impact of exchange rate fluctuation	61		3,760,909	29,117,900
Cash and cash equivalents at the end of year	70	5.1	25,872,959,800	58,765,361,462

This correction is necessary to provide readers with a more accurate understanding of the stated information. All other contents of the audited Consolidated Financial Statements for the fiscal year ended 31/12/2025 remain unchanged from the previously published version. This official letter forms an integral part of and should be read in conjunction with the 2025 Consolidated Financial Statements

Recipients:

- As Mentioned above;
- Archives: Office

GENERAL DIRECTOR

Do Tien Si

CONFIRMATION OF AFC VIETNAM AUDITING COMPANY LIMITED

AFC Vietnam Auditing Company Limited hereby confirms that the above correction is consistent with the documentation and evidence gathered during our audit of the Consolidated Financial Statements of Pomina Steel Corporation for the fiscal year ended 31/12/km2025.



Đào Nguyễn Ly Hằng
Deputy of General Director

