

DOMENAL JOINT STOCK COMPANY
Stock code: DMN

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
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No.: **81/2025/DMN**

Dong Thap, August 30, 2025

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: 0277.3890711 – 039 5551044
- Email: ngocyen.dmn@gmail.com or vodinhhai2011@gmail.com
- Website: <http://domenal.com.vn>

2. **Content of the disclosure:**

Interim Financial Statements, 2025

☒ 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 30, 2025 at the link: <http://domenal.com.vn/quan-he-co-dong.html>

Sincerely!

Attached documents:

- Interim Financial Statements, 2025
- Explanatory document

To:

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

GENERAL DIRECTOR



The stamp is a red circular seal. The outer ring contains the text 'H. Q. CAO LÃNH - T. ĐỒNG THÁP' at the bottom and 'M.S.D.N. 180.000.000' at the top. The inner circle contains 'CÔNG TY CỔ PHẦN' at the top and 'DOMENAL' in the center. A blue ink signature is written across the stamp.

Nguyễn Thanh Hà

DOMENAL JOINT STOCK COMPANY

Reviewed interim financial statements
for the six-month financial period ended 30 June 2025



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DOMENAL JOINT STOCK COMPANY

National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam

THE GENERAL DIRECTOR'S REPORT

The General Director of Domenal Joint Stock Company ("the Company") is pleasure to present this accompanying report together with the reviewed interim financial statements of Domenal Joint Stock Company for the six-month financial period ended 30 June 2025.

1. General Information

Domenal Joint Stock Company was established and operating in Vietnam under intinial Enterprise Registration Certificate No.1400641835, dated 06 March 2008 and the 17th amendment on 20 January 2017, issued by the Department of Planning and Investment of Dong Thap province (now is Department of Finance of Dong Thap province).

The Company's charter capital as of 01 January 2025 and 30 June 2025 is VND 125,000,000,000.

Registered office:

- Address: National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam
- Telephone: 0277 3 890 711
- Fax: 0277 3 890 717

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

- Charter capital: VND 125,000,000,000
- Par value per share: VND 10,000/share
- Total number of shares: 12,500,000 shares
- Type of shares: Ordinary Share
- Stock code: DMN

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.

In the first six-month of 2025, 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

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

The Board of Administrators

Full name	Position
Mr Vo Dinh An	Chairman
Mr Nguyen Thanh Ha	Member
Mr Vo Dinh Hai	Member

THE GENERAL DIRECTOR'S REPORT

The Board of Supervisors

Full name	Position
Ms Nguyen Thi My Duyen	Chief of the Board of Supervisors
Ms Le Thi Bao Tram	Member
Ms Phan Thi Cam Huong	Member

The Board of Executive

Full name	Position
Mr Nguyen Thanh Ha	General Director
Ms Nguyen Thi Kieu	Chief Accountant

Legal representative

The legal representative of the Company during the period and at the date of this report is Mr. Nguyen Thanh Ha – General Director.

4. Financial position and operating results

The Company's financial position as at 30 June 2025 and its operating result for the six-month period ended then are reflected in the accompanying interim financial statements.

5. Events subsequent to the balance sheet date

From 01 July 2025, the Company's head Office address was changed from National Road 30, Hamlet 1, Phong My Commune, Cao Lanh District, Dong Thap Province, Vietnam to National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam

Other than the above events, there have been no significant events occurring after the balance sheet date which would require adjustments or disclosures to be made in the interim financial statements.

6. Auditors

AFC Vietnam Auditing Company Limited has been appointed to perform the review for the six-month period ended 30 June 2025.

7. Statement by the General Director responsibility in respect of the interim financial statements

The General Director is responsible for the interim financial statements for the period ended 30 June 2025, which give a true and fair view of the state of affair of the Company and of its operations and cash flows for the six-month period then ended. In preparing those interim financial statements, the General Directors 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 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.

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.

DOMENAL JOINT STOCK COMPANY

National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam

THE GENERAL DIRECTOR'S REPORT

The General Director confirms that the Company has complied with the above requirements in preparing and prevention these interim financial statements.

8. Publication of the Interim Financial Statements

The General Director publishes the accompanying interim financial statements which give a true and fair view of the financial position of the Company as at 30 June 2025 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 financial statements.



NGUYEN THANH HA

General Director

Dong Thap, 27 August 2025



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

No. 160/2025/BCSX-HCM.00247



REPORT OF 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 financial statements of Domenal Joint Stock Company ("the Company"), prepared on 27 August 2025, as set out from page 05 to page 33, which comprise the Interim Balance Sheet as at 30 June 2025, the Interim Income Statement, Interim Cash Flow Statement for the six-month period then ended and Notes to the Interim Financial Statements.

The General Directors responsibility

The General Directors of the Company is responsible for the preparation and fair preparation of these interim 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 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

Base on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give true and fair view, in all material respects, of the financial position of the Company as at 30 June 2025, 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 financial statements.



TRANG DẠC NHA
Deputy General Director
Audit Practice Registration Certificate
No. 2111-2023-009-1
Authorized representative
AFC VIETNAM AUDITING COMPANY LIMITED
Ho Chi Minh City, 27 August 2025

DOMENAL JOINT STOCK COMPANY

National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam

INTERIM BALANCE SHEET

As at 30 June 2025

	Code	Notes	30/06/2025 VND	01/01/2025 VND
ASSETS				
CURRENT ASSETS	100		236,560,996,518	196,278,684,278
Cash and cash equivalents	110	5.1	2,468,418,951	81,407,248
Cash	111		2,468,418,951	81,407,248
Cash equivalents	112		-	-
Short - term investments	120		4,000,000,000	-
Held for trading securities	121		-	-
Provision for diminution in value of trading securities	122		-	-
Held-to-maturity investments	123	5.2.1	4,000,000,000	-
Short-term receivables	130		164,647,663,436	124,436,058,830
Short-term accounts receivable	131	5.3	159,245,321,904	123,192,519,100
Short-term advances to suppliers	132	5.4	5,265,732,532	1,080,768,730
Short-term inter-company receivables	133		-	-
Construction contract receivables based on progress billings	134		-	-
Short-term loan receivables	135		-	-
Other short-term receivables	136	5.5	136,609,000	162,771,000
Provision for doubtful debts	137		-	-
Shortage of assets waiting for resolution	139		-	-
Inventories	140		63,262,019,436	69,658,220,203
Inventories	141	5.6	63,262,019,436	69,658,220,203
Provision for obsolete inventories	149		-	-
Other current assets	150		2,182,894,695	2,102,997,997
Short-term prepaid expenses	151	5.7.1	321,857,599	243,060,771
Value-added tax deductibles	152		1,859,937,226	1,859,937,226
Tax and other receivables from the State	153		1,099,870	-
Government bonds trading	154		-	-
Other current assets	155		-	-

DOMENAL JOINT STOCK COMPANY

National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam

INTERIM BALANCE SHEET

As at 30 June 2025

	Code	Notes	30/06/2025 VND	01/01/2025 VND
ASSETS				
NON-CURRENT ASSETS	200		207,810,403,833	210,441,490,389
Long-term receivables	210		-	-
Long-term trade receivables	211		-	-
Long-term advances to suppliers	212		-	-
Paid-in capital in wholly-owned subsidiaries	213		-	-
Long-term internal receivables	214		-	-
Long-term loan receivables	215		-	-
Other long-term receivables	216		-	-
Provision for doubtful long-term receivables	219		-	-
Fixed assets	220		68,236,484,688	70,674,806,664
Tangible fixed assets	221	5.8	57,702,649,523	60,140,971,499
- Cost	222		127,892,802,194	127,397,512,111
- Accumulated depreciation	223		(70,190,152,671)	(67,256,540,612)
Finance leases fixed assets	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)
Investment property	230		-	-
Cost	231		-	-
Accumulated depreciation	232		-	-
Long-term assets in progress	240		-	-
Long-term works in progress	241		-	-
Construction in progress	242		-	-
Long-term financial investments	250	5.10	137,400,000,000	137,400,000,000
Investment in subsidiary company	251		108,000,000,000	108,000,000,000
Investment in Joint-venture and associates	252		29,400,000,000	29,400,000,000
Other long-term investments	253		-	-
Provision for diminution in value of long-term investments	254		-	-
Held-to-maturity investment	255		-	-
Other long-term assets	260		2,173,919,145	2,366,683,725
Long-term prepaid expenses	261	5.6.2	2,173,919,145	2,366,683,725
Deferred tax assets	262		-	-
Long-term tools, supplies and spare parts	263		-	-
Other long-term assets	268		-	-
TOTAL ASSETS	270		444,371,400,351	406,720,174,667

DOMENAL JOINT STOCK COMPANY

National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam

INTERIM BALANCE SHEET

As at 30 June 2025

	Code	Notes	30/06/2025 VND	01/01/2025 VND
RESOURCES				
LIABILITIES	300		271,900,977,965	243,576,785,177
Current liabilities	310		229,766,561,615	195,442,368,827
Short-term trade payables	311	5.11	34,321,843,490	11,045,244,768
Short-term advance from customers	312	5.12	8,447,335,359	7,171,272,136
Tax and payable to the State budget	313	5.13	571,212,471	263,941,339
Payable to employees	314		518,114,725	1,017,051,627
Short-term accrued expenses	315	5.14	973,606,118	450,771,572
Short-term internal payables	316		-	-
Construction contract payables based on agreed progress billings	317		-	-
Short-term unearned revenues	318		-	-
Other short-term payables	319	5.15.1	935,908,623	5,739,391,623
Short-term loan and finance lease obligations	320	5.16.1	183,998,540,829	169,754,695,762
Short-term provision	321		-	-
Bonus and welfare funds	322		-	-
Price stabilisation fund	323		-	-
Government bonds trading	324		-	-
Long-term liabilities	330		42,134,416,350	48,134,416,350
Long-term trade payables	331		-	-
Long-term advance from customers	332		-	-
Long-term accrued expenses payable	333		-	-
Long-term internal payables of capital	334		-	-
Long-term internal payables	335		-	-
Long-term unearned revenues	336		-	-
Other long-term liabilities	337	5.15.2	6,500,000,000	6,500,000,000
Long-term loans and finance lease obligations	338	5.16.2	35,634,416,350	41,634,416,350
Convertible bond	339		-	-
Preferred stock	340		-	-
Deferred income tax liabilities	341		-	-
Other long-term provisions	342		-	-
Scientific and technological development fund	343		-	-

DOMENAL JOINT STOCK COMPANY

National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam

INTERIM BALANCE SHEET

As at 30 June 2025

	Code	Notes	30/06/2025 VND	01/01/2025 VND
OWNER'S EQUITY	400		172,470,422,386	163,143,389,490
Capital	410	5.17	172,470,422,386	163,143,389,490
Owners' invested equity	411		125,000,000,000	125,000,000,000
<i>Shares with voting rights</i>	411a		125,000,000,000	125,000,000,000
<i>Preferred shares</i>	411b		-	-
Share premium	412		-	-
Convertible bond options	413		-	-
Other owners' capital	414		-	-
Treasury stocks	415		-	-
Asset revaluation reserve	416		-	-
Foreign exchange differences reserve	417		-	-
Investment and development fund	418		5,974,148,571	5,974,148,571
Enterprise re-organisation support fund	419		-	-
Other funds belonging to owners' equity	420		-	-
Retained earnings	421		41,496,273,815	32,169,240,919
<i>Retained earnings in previous period</i>	421a		32,169,240,919	31,388,179,292
<i>Retained earnings in current period</i>	421b		9,327,032,896	781,061,627
Funds for construction investment	422		-	-
Other capital, funds	430		-	-
Subsidized funds	431		-	-
Funds invested in fixed assets	432		-	-
TOTAL RESOURCES	440		444,371,400,351	406,720,174,667


NGUYEN THI KIEU

Prepared by/ Chief Accountant

**NGUYEN THANH HA**

General Director

Dong Thap, 27 August 2025

DOMENAL JOINT STOCK COMPANY

National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam

INTERIM INCOME STATEMENT

For the six-month financial period ended 30 June 2025

	Code	Notes	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Gross sales of merchandise and services	01		245,534,364,950	300,150,815,400
Less deduction	02		303,000,000	-
Net sales	10	6.1	245,231,364,950	300,150,815,400
Cost of sales	11	6.2	225,674,991,380	281,048,630,262
Gross profit	20		19,556,373,570	19,102,185,138
Financial income	21	6.3	473,007,379	1,112,277,804
Financial expenses	22	6.4	7,084,788,833	7,673,715,223
<i>In which: Interest expenses</i>	23		7,046,288,086	7,662,703,087
Selling expenses	25		-	66,850,300
General and administration expenses	26	6.5	1,334,483,686	11,237,032,305
Operating profit	30		11,610,108,430	1,236,865,114
Other income	31		51,367,280	-
Other expenses	32	6.6	2,147,672	85,083,492
Other profit/(loss)	40		49,219,608	(85,083,492)
Profit before tax	50		11,659,328,038	1,151,781,622
Current corporate income tax expense	51	5.13	2,332,295,142	247,885,499
Deferred corporate income tax expense	52		-	-
Net profit after tax	60		9,327,032,896	903,896,123

NGUYEN THI KIEU

Prepared by/ Chief Accountant

**NGUYEN THANH HA**

General Director

Dong Thap, 27 August 2025

DOMENAL JOINT STOCK COMPANY

National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam

INTERIM CASH FLOWS STATEMENT (under the indirect method)

For the six-month financial period ended 30 June 2025

	Code	Notes	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax	01		11,659,328,038	1,151,781,622
Adjustments for:				
Depreciation and amortisation	02		2,933,612,059	1,916,502,356
Provisions	03		-	-
Foreign exchange (gains)/ losses arising from revaluation of monetary accounts	04		57,602	(42,218)
Profits from investing activities	05		(897,634)	(1,142,322)
Interest expense	06	6.4	7,046,288,086	7,662,703,087
Other adjustments	07		-	-
Operating income before changes in working capital	08		21,638,388,151	10,729,802,525
(Increase)/decrease in receivables	09		(40,212,704,476)	27,859,356,283
(Increase)/decrease in inventories	10		6,396,200,767	(12,767,016,937)
Increase/(decrease) in payables	11		15,492,349,966	(12,036,647,815)
(Increase)/decrease in prepaid expenses	12		113,967,752	14,040,839
(Increase)/decrease in held-for-trading securities	13		-	-
Interest paid	14		(6,780,585,473)	(7,667,982,551)
Corporate income tax paid	15	5.13	(2,010,000,000)	(5,071,059,662)
Other cash inflow from operating activities	16		-	-
Other cash outflow from operating activities	17		-	-
Net cash flow from operating activities	20		(5,362,383,313)	1,060,492,682
CASH FLOW FROM FINANCING ACTIVITIES				
Purchase of fixed assets and other long-term assets	21		(495,290,083)	(3,205,340,125)
Proceed from disposal of fixed assets and other long-term assets	22		-	-
Payment for loan, purchase of debt instrument	23		-	-
Proceeds from loans, sale of debt instrument	24		-	-
Investment in other entities	25		-	-
Proceeds from investment in other entities	26		-	-
Interest and dividends received	27		897,634	1,142,322
Net Cash flow from investing activities	30		(494,392,449)	(3,204,197,803)
CASH FLOW FROM FINANCIAL ACTIVITIES				
Proceeds from issue of share capital	31		-	-
Payment of capital to shareholders, repurchases	32		-	-
Proceeds from borrowings	33	7.1	189,540,563,954	276,796,636,785
Repayments of borrowings	34	7.2	(181,296,718,887)	(276,796,597,224)
Payment of finance lease liabilities	35		-	-
Dividends paid	36		-	-
Net Cash flow from financing activities	40		8,243,845,067	39,561

DOMENAL JOINT STOCK COMPANY

National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam

INTERIM CASH FLOWS STATEMENT (under the indirect method)

For the six-month financial period ended 30 June 2025

	Code	Notes	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
NET INCREASE/DECREASE IN CASH	50		2,387,069,305	(2,143,665,560)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	60		81,407,248	2,181,317,970
Impact of exchange rate fluctuation	61		(57,602)	42,218
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	70	5.1	2,468,418,951	37,694,628

**NGUYEN THI KIEU**

Prepared by/ Chief Accountant

**NGUYEN THANH HA**

General Director

Dong Thap, 27 August 2025

DOMENAL JOINT STOCK COMPANY

National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the six-month financial period ended 30 June 2025

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

1. GENERAL INFORMATION**1.1 Ownership**

Domenal Joint Stock Company was established and operating in Vietnam under initial Enterprise Registration Certificate No.1400641835, dated 06 March 2008 and the 17th amendment on 20 January 2017, issued by the Department of Planning and Investment of Dong Thap province (now is Department of Finance of Dong Thap province).

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Registered office:

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- Fax: 0277 3 890 717

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

- Charter capital: VND 125,000,000,000
- Par value per share: VND 10,000/share
- Total number of shares: 12,500,000 shares
- Type of shares: Ordinary Share
- Stock code: DMN

1.2 Scope of operating activities

The Company operates in the fields of production and trade.

1.3 Nature of business operations

In the first six-month of 2025, the Company's main activity is the production and trading of aquatic 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, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam	Processing and preserving aquatic products and aquatic products.	100.00%	100.00%	100.00%
Association 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%

DOMENAL JOINT STOCK COMPANY

National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the six-month financial period ended 30 June 2025

1.6 Statement on information comparability on the interim financial statements

The figures are presented in the interim financial statements for the six-month period ended 30 June 2025 compared with the corresponding figures of the previous period.

1.7 Employees

As at 30 June 2025, the Company has 57 people (as at 31 December 2024: 68 people).

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1 Financial year

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

2.2 Accounting currency

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

3. ACCOUNTING STANDARDS AND APPLICATION

3.1 Accounting Standards and application

The Company complied with the Vietnamese Accounting Standards and Vietnamese Accounting System and the current legal regulations relating to the Circular No.200/2014/TT-BTC dated 22 December 2014, Circular No.53/2016/TT-BTC dated 21 March 2016 modified, complement Circular No.200/2014/TT-BTC as other circular guiding implementation of Vietnamese Accounting Standards by the Ministry of Finance in relating to the preparation and presentation of interim financial statements.

3.2 Comply with the Vietnamese Accounting Standards and Vietnamese Accounting System

The General Director is ensure that complied with the Vietnamese Accounting Standards and Vietnamese Accounting System and the current legal regulations relating to the Circular No.200/2014/TT-BTC dated 22 December 2014, Circular No.53/2016/TT-BTC dated 21 March 2016 modified, complement Circular No.200/2014/TT-BTC as other circular guiding implementation of Vietnamese Accounting Standards issued by the Ministry of Finance in relating to the preparation and presentation of interim 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 converted at the exchange rate at the date the transaction occurred. Balances of monetary items denominated in foreign currencies at the end of the financial period are converted at the exchange rate on that date.

Exchange rate differences arising during the year from foreign currency transactions are recorded in financial revenue or financial expenses. Exchange rate differences due to revaluation of monetary items denominated in foreign currencies at the end of the financial period after clearing the increase and decrease difference are recorded in financial revenue or financial expenses.

The exchange rate used to convert transactions arising in foreign currency is the actual exchange rate at the time of the transaction. The actual exchange rate for transactions in foreign currency is determined as follows:

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- The actual exchange rate when buying and selling foreign currency (spot foreign currency purchase and sale contracts, forward contracts, futures contracts, options contracts, swap contracts): the exchange rate signed in the foreign currency purchase and sale contract between the Company and the bank.
- If the contract does not specify the payment exchange rate:
 - For receivables: the buying exchange rate of the commercial bank where the Company designates the customer to pay at the time the transaction occurs.
 - For payables: the selling exchange rate of the commercial bank where the Company plans to transact at the time the transaction occurs.
 - For asset purchases or expenses paid immediately in foreign currency (not through payable accounts): the buying rate of the commercial bank where the Company makes the payment.

At the end of the period, monetary balances denominated in foreign currencies are translated at the actual transaction exchange rates at the balance sheet dates which are determined as follows:

- Monetary assets are translated at buying exchange rate of the commercial bank where the Company conduct transactions regularly; and
- Monetary liabilities are translated at selling exchange rate of the commercial bank where the Company conduct transactions regularly.

Foreign exchange differences arising during the period from transactions in foreign currencies and exchange differences arising from the revaluation of monetary items denominated in foreign currencies at the end of the financial period are recognized in the income statement.

4.3 Cash and cash equivalents

Cash comprises cash on hand, cash in banks (demand deposits). Cash equivalents are short-term highly liquid investments with an original maturity of less than three months since the investments date that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value at the report date.

4.4 Investments**Investments in Subsidiaries and Associates****Subsidiary**

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

Association

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture.

Significant influence is the power to participate in the financial and operating policy decisions of the investee enterprise but not control or joint control over those policies.

Investments in subsidiaries, joint-ventures and associates are initially recognized at initial cost, including purchase price or capital contributions plus costs directly attributable to the acquisition. In case of investment in non-monetary assets, the cost of the investment is recognized at the fair value of non-monetary assets at arise.

Dividends and profits from previous periods of the investments before purchase are accounted for the decrease in value of the investments. Dividends and profits of the following period are after purchase is recognized in revenue. Dividends received by shares are only followed up by the number of shares increases without recognizing the value of shares/and recorded at face value.

Provision for diminution in value of long-term investments in subsidiaries, joint-ventures and associates are made when a subsidiary, joint venture, association get loss at the level of appropriation equivalent to the difference between on subsidiaries, joint ventures, associates actual investment capital at economic organization and actual equity capital of economic organization

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multiplying the capital contribution rate of the Company in comparison with in subsidiaries, joint ventures, associates actual investment capital at economic organization. If the subsidiaries, joint ventures and associates are the object up to present the consolidated financial statements, the basis for determining loss is the consolidated financial statements.

Increase or decrease in provision for diminution in value of long-term investments of subsidiaries, joint ventures, associates have recorded at the closing day, and is recognized in the financial cost.

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.

Provision for doubtful bad debts is made for each doubtful debts based on the aging of overdue debts or the estimated losses that may occur.

Increases and decreases to the provision balance are recognised as general and administration expenses in the income statement.

4.6 Inventories

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

The cost of inventories includes purchasing costs, processing costs and other directly related costs incurred to bring the inventories to their present location and condition.

The cost of inventory is determined as follows:

- Raw materials, goods: includes the cost of purchase and other directly related costs incurred in bringing the inventories to their present location and condition.
- Finished goods: includes the cost of raw materials, direct labor and directly related general production costs allocated based on the normal level of activity.
- Work in progress: includes only the cost of main raw materials.

Cost of inventories comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price of inventory items, less the estimated costs of completion and selling expenses.

Cost is determined on a weighted average method and the perpetual method is used to record inventories.

Provision for impairment of inventories is made for each kind of inventory with the cost greater than the net realizable value. For work in progress, the provision for impairment is calculated for each type of service has a separate price. Increases and decreases to the provision balance are recognized as cost of goods sold in the income statement.

4.7 Prepaid expenses

Prepaid expenses include expenses incurred actually and are related to many accounting period of income statement. Prepaid expenses of the Company comprises the following expenses:

Tools and equipment

The tools and equipment have been put into use and are amortized to expense under the straight-line method to time allocation in 36 months.

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Repair costs of fixed assets

Repair costs of fixed assets incurred once to have a large value are amortized to expense under the straight-line method in 36 months.

4.8 Tangible Fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation and amortisation.

Historical cost includes expenditure that is directly attributable to the acquisition of the fixed assets bringing them to suitable conditions for their intended use. Expenditure which is incurred subsequently and has resulted in an increase in the future economic benefits expected to be obtained from the use of fixed assets, can be capitalised as an additional historical cost. Otherwise, such expenditure is charged to the income statement when incurred.

When assets are sold or retired, their cost and accumulated depreciation are removed from the balance sheet and any gain or loss resulting from their disposal is included in the income statement.

Fixed assets are depreciated and amortised using the straight-line method so as to write off the historical cost of the fixed assets over their estimated useful lives. The estimated useful life of each asset class is as follows:

	<u>Year(s)</u>
Buildings and structures	05 – 15
Machinery and equipment	03 – 15
Transportation	08 – 10
Office equipment	03 – 05

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 income statement, 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 balance sheet 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 are all the actual costs the Company has paid directly related to land use, including money spent to have the right to use the land, the cost of compensation and clearance, leveling, registration fees...

The Company's land use rights are depreciated as follows:

Land use rights granted by the State with land use fees collected: are depreciated using the straight-line method based on the land allocation period, indefinite land use rights are not depreciated.

Computer software

Costs related to computer software programs that are not part of the related hardware are capitalized. The cost of computer software is all costs incurred by the Company up to the date the software is put into use. Computer software is amortized on a straight-line basis over 03 - 10 years.

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4.10 Construction in progress

Construction in progress presents the directly expenses related to the Company's assets which are in status of building, machinery in status of assembling for the purpose of manufacturing, leasing and managing as well as expenses related to repairing fixed assets (including interest expenses suitable for relevant accounting policies of the Company). Those assets are stated at cost and are not allowed to depreciate.

4.11 Accounts payable and accrued expenses

Accounts payable and accrued expenses are recognized for amounts to be paid in the future, which related to receive the goods and services. Accrued expenses are recorded based on reasonable estimates payment.

The classification of liabilities is payable to suppliers, accrued expenses and other payables, which complied with the following principles:

- Trade payables reflect the nature of the payables arising from commercial transactions with purchase of goods, services, property between the Company and independent sellers.
- Accrued expenses reflect the payables for goods and services received from the seller or provided with the purchaser but have not been paid until having invoices or having insufficient billing records, accounting records, and payables to employees including salary, production costs, sales must accruals.
- Other payables reflect the nature of the payables of non-commercial, not related to the purchase, sale, rendering service transactions.

4.12 Payrolls

Payrolls are allocated in income statement in accordance to basic salary and allowances which signed in the labour contract.

4.13 Capital

Owner's equity

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

4.14 Distribution of net profits

Profit after tax is distributed to shareholders after an appropriation of funds under the Charter of the Company as same as the law and is approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to non-cash items in undistributed profit may affect cash flow and ability to pay dividends as profit from revaluation of assets contributed as capital, interest due to the revaluation of monetary items, the financial instruments and other non-cash items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders.

4.15 Revenue recognition

Revenue from sales of goods

Sale of merchandise shall be recognized if it simultaneously meets the following five (5) conditions:

- The Company has transferred the majority of risks and benefits associated with the right to own the products or goods to the buyer;
- The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;
- Revenue is determined with relative certainty. When the contract stipulates that the buyer has the right to return the products, goods, purchased under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return

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the products, goods (except in cases where the customer has the right to return the goods in the form of exchange for other goods, services).

- The company has obtained or will obtain economic benefits from the sale transaction.
- The costs related to the sale transaction can be determined.

Revenue from serviceproviders

Revenue from a service transaction is recognized when the outcome of the transaction can be measured reliably. Where services are performed over several periods, the revenue recognized in the period is based on the results of the work completed at the balance sheet date. The outcome of a service provision transaction is determined when all of the following conditions are satisfied:

- The revenue can be measured reliably. Where the contract stipulates that the buyer is entitled to return the purchased service under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to return the service provided.
- It is probable that economic benefits will flow from the transaction for the provision of such services.
- Determine the portion of work completed at the end of the financial period.
- Determine the costs incurred for the transaction and the cost to complete the transaction providing that service.

Financial revenue**Interest**

Interest is recognized on an accrual basis, determined on the deposit account balance and the actual interest rate for each period.

4.16 Borrowing costs

Borrowing costs include loan interest and other costs incurred directly related to the loans.

Borrowing costs are recognized as expenses when incurred. In cases where borrowing costs are directly related to the investment in construction or production of unfinished assets that require a long enough period (over 12 months) to be put to use for the intended purpose or sale, these borrowing costs are capitalized. For loans specifically for the construction of fixed assets, investment real estate, interest is capitalized even if the construction period is less than 12 months. Income arising from temporary investment of loans is recorded as a reduction in the original cost of related assets.

For general borrowings used for the purpose of investment in construction or production of unfinished assets, the capitalized borrowing costs are determined according to the capitalization rate for the weighted average cumulative costs incurred for investment in basic construction or production of that asset. The capitalization rate is calculated according to the weighted average interest rate of the outstanding borrowings during the period, except for separate borrowings serving the purpose of forming a specific asset.

4.17 Corporate income tax

Corporate income tax ("CIT") for the period comprises current income tax.

Income tax expense ("CIT") for the period, if any, comprises current and deferred income tax. Income tax is recognised in the income statement except to the extent that it relates to items recognised directly in equity, in which case it is also recognised in equity.

Current income tax is the tax expected to be paid on taxable income for the period, using tax rates enacted or substantially enacted at the balance sheet date, and any adjustment to tax payable in respect of previous period.

Deferred income tax is calculated using the balance sheet method, which brings temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and their amounts used for tax purposes. The amount of deferred income tax recognized is based on the

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expected manner of recovery or settlement of the carrying amount of assets and liabilities, using tax rates enacted at the balance sheet date.

In the first six-month of 2025, the Company calculates corporate income tax at the rate of 20%. According to current regulations, the Company's tax reports will be audited by the tax authorities. The difference between the settled tax amount and the financial statement figures (if any) will be adjusted after settlement.

4.18 Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services and that is subject to risks and returns that are different from those of other business segments.

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

4.19 Instrument

- Financial instruments.

Financial assets

At the time of initial recognition, financial assets are determined at cost plus any costs directly acquisition, issuance of such financial assets.

Financial assets of the Company include cash and cash equivalents, investments, customer receivables, other receivables and other assets.

Financial liabilities

At the time of initial recognition, financial liabilities are determined at cost plus costs directly issuance of such financial liabilities.

Financial liabilities of the Company include payable to suppliers, and other payables.

- Revaluation after initial recognition

There is currently no requirement to identify the value of financial instruments after initial recognition.

4.20 Related parties

Parties are considered as related parties of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as operations of the Company.

In considering the relationship of related parties, the nature of the relationship is emphasized more than the legal form.

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

Related parties

Hiep Thanh Phat Seafood Company Limited
Truong Phat Seafood Joint Stock Company

Relationship

Subsidiary
Association

Individuals considered to be related parties: key personnel of the Company (including members of the Board of Administrators, the Board of Supervisors and the Board of Executive and individuals related to key personnel of the Company).

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5. ADDITIONAL INFORMATION TO ITEMS IN THE INTERIM BALANCE SHEET**5.1 Cash and cash equivalents**

	30/06/2025 VND	01/01/2025 VND
Cash on hand - VND	292,296,433	4,052,487
Cash in bank		
- VND	2,172,016,735	73,191,376
- USD (*)	4,105,783	4,163,385
	2,468,418,951	81,407,248

(*) Bank deposits with principal balance in foreign currency as of 30 June 2025: UDS 158.28 equivalent to VND 4,105,783 (as of 31 December 2024: USD 164.88 equivalent to VND 4,163,385).

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

	30/06/2025		01/01/2025	
	Cost VND	Book value VND	Cost VND	Book value VND
Short-term				
Term deposits (*)	4.000.000.000	4.000.000.000	-	-
	4.000.000.000	4.000.000.000	-	-

(*) Term deposits with a term from 06 months at Joint Stock Commercial Bank for Investment and Development of Vietnam with interest rates from 4.80%/year.

5.2.2 Long-term trade payables

	30/06/2025			01/01/2025		
	Cost	Provision	Fair Value	Cost	Provision	Fair Value
	VND	VND	VND	VND	VND	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 determined the fair value of this investment to explain in the Financial Statements because there is no listed price on the market and the Vietnamese Accounting Standards and Vietnamese Enterprise Accounting Regime currently do not have guidance on how to calculate fair value using valuation techniques. The fair value of these investments may differ from the book value.

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5.3 Short-term trade receivables

	30/06/2025 VND	01/01/2025 VND
Other organizations		
Thot Not Aquaculture Cooperation	46,880,716,901	30,889,085,775
Doan Van Ne	45,560,777,504	7,875,417,503
Tran Van Kiem	18,981,078,207	14,871,789,057
Others	47,822,749,292	69,556,226,765
	159,245,321,904	123,192,519,100

5.4 Short-term advances to suppliers

	30/06/2025 VND	01/01/2025 VND
Other organizations		
Duc Hy Trading Co., Ltd	2,881,184,100	399,422,600
Golden Wheat Joint Stock Company	1,176,000,000	-
Chau Da Co., Ltd	561,000,000	-
Others	647,548,432	681,346,130
	5,265,732,532	1,080,768,730

5.5 Other short-term receivables

	30/06/2025		01/01/2025	
	Amount VND	Provision VND	Amount VND	Provision VND
Other organizations and individuals				
Advance payment of court fees	136,609,000	-	131,587,000	-
Advances to employees	-	-	30,000,000	-
Other receivables	-	-	1,184,000	-
	136,609,000	-	162,771,000	-

5.6 Inventories

	30/06/2025		01/01/2025	
	Cost VND	Provision VND	Cost VND	Provision VND
Raw materials	60,602,166,618	-	55,496,841,420	-
Tools	839,538,844	-	882,449,736	-
Finished products	1,820,313,974	-	3,267,059,047	-
Goods	-	-	10,011,870,000	-
	63,262,019,436	-	69,658,220,203	-

5.7 Short-term and long-term prepaid expenses**5.7.1 Short-term prepaid expenses**

	30/06/2025 VND	01/01/2025 VND
Tools	142,746,344	136,124,428
Insurance expenses	116,056,874	42,487,500
Repairing expense	63,054,381	64,448,843
	321,857,599	243,060,771

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5.7.2 Long-term prepaid expenses

	30/06/2025 VND	01/01/2025 VND
Repairing expense	551,469,688	482,456,830
Tools	1,572,727,789	1,884,226,895
Other	49,721,668	-
	<u>2,173,919,145</u>	<u>2,366,683,725</u>

5.8 Increase/ Decrease of tangible fixed assets

	Buildings, structures VND	Machinery, equipment VND	Transportation VND	Office equipment VND	Office equipment VND	Total VND
History cost						
As at 01/01/2025	58,319,083,985	63,595,439,230	3,841,081,696	956,443,200	685,464,000	127,397,512,111
Purchasing in period	122,534,000	372,756,083	-	-	-	495,290,083
As at 30/06/2025	<u>58,441,617,985</u>	<u>63,968,195,313</u>	<u>3,841,081,696</u>	<u>956,443,200</u>	<u>685,464,000</u>	<u>127,892,802,194</u>
Accumulated depreciation						
As at 01/01/2025	43,157,642,549	18,666,739,570	3,841,081,696	956,443,200	634,633,597	67,256,540,612
Depreciation in period	1,218,321,884	1,704,607,175	-	-	10,683,000	2,933,612,059
As at 30/06/2025	<u>44,375,964,433</u>	<u>20,371,346,745</u>	<u>3,841,081,696</u>	<u>956,443,200</u>	<u>645,316,597</u>	<u>70,190,152,671</u>
Net book value						
As at 01/01/2025	15,161,441,436	44,928,699,660	-	-	50,830,403	60,140,971,499
As at 30/06/2025	<u>14,065,653,552</u>	<u>43,596,848,568</u>	<u>-</u>	<u>-</u>	<u>40,147,403</u>	<u>57,702,649,523</u>

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

	Buildings, structures VND	Machinery, equipment VND	Transportation VND	Office equipment VND	Office equipment VND	Total VND
As at 01/01/2025	-	12,212,833,940	3,841,081,696	956,443,200	600,000,000	17,610,358,836
As at 30/06/2025	<u>18,256,919,507</u>	<u>16,137,902,834</u>	<u>3,841,081,696</u>	<u>956,443,200</u>	<u>600,000,000</u>	<u>39,792,347,237</u>

As of 30 June 2025, tangible fixed assets are buildings and structures mortgaged at BIDV bank to secure loans with a remaining value of VND 13,943,120,431 (as of 31 December 2024: VND 15,161,441,436).

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5.9 Increase/ Decrease of intangible fixed assets

	Land use rightst VND	Computer software VND	Total VND
Historical cost			
As at 01/01/2025	10,533,835,165	30,000,000	10,563,835,165
As at 30/06/2025	<u>10,533,835,165</u>	<u>30,000,000</u>	<u>10,563,835,165</u>
Accumulated depreciation			
As at 01/01/2025	-	30,000,000	30,000,000
As at 30/06/2025	-	<u>30,000,000</u>	<u>30,000,000</u>
Net book value			
As at 01/01/2025	10,533,835,165	-	10,533,835,165
As at 30/06/2025	<u>10,533,835,165</u>	-	<u>10,533,835,165</u>

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

As at 01/01/2025	-	30,000,000	30,000,000
As at 30/06/2025	-	<u>30,000,000</u>	<u>30,000,000</u>

As at 30 June 2025, intangible fixed assets are land use rights mortgaged at BIDV Bank to secure loans with a remaining value of VND 10,533,835,165 (31 December 2024: VND 10,533,835,165).

5.10 Construction in progress

	01/01/2025 VND	Incurred during the period VND	Transfer to fixed assets VND	31/12/2025 VND
Extrusion machine	-	372,756,083	(372,756,083)	-
	-	<u>372,756,083</u>	<u>(372,756,083)</u>	-

5.11 Short-term trade payables

	30/06/2025		01/01/2025	
	Cost VND	Amount for payment VND	Cost VND	Amount for payment VND
Advances from other organizations				
Grainland Viet Nam Co., Ltd	21,709,982,500	21,709,982,500	-	-
Ngoc Hung Phat Agriculture One Member Co., Ltd	2,642,400,680	2,642,400,680	2,892,496,180	2,892,496,180
Minh Trong Dat Co., Ltd	1,620,000,000	1,620,000,000	-	-
Minh Trang SG Import Export Co., Ltd	847,622,700	847,622,700	2,202,471,770	2,202,471,770
Others	7,501,837,610	7,501,837,610	5,950,276,818	5,950,276,818
	<u>34,321,843,490</u>	<u>34,321,843,490</u>	<u>11,045,244,768</u>	<u>11,045,244,768</u>

5.12 Short-term advance from customers

	30/06/2025 VND	01/01/2025 VND
Other organizations and individuals		
Ho Thi Kim Thoa	5,607,607,686	-
Van Y Corporarion	1,000,000,000	-
Others	1,839,727,673	7,171,272,136
	<u>8,447,335,359</u>	<u>7,171,272,136</u>

DOMENAL JOINT STOCK COMPANY

National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

	01/01/2025	Movement in period		30/06/2025	
	Payables	Payable	Paid/ deducted	Payables	Receivables
	VND	VND	VND	VND	VND
Corporate income tax	248,224,119	2,332,295,142	(2,010,000,000)	570,519,261	-
Personal income tax	15,351,850	3,712,664	(20,164,384)	-	(1,099,870)
Resource tax	365,370	3,036,840	(2,709,000)	693,210	-
Other taxes	-	5,592,134	(5,592,134)	-	-
	263,941,339	2,344,636,780	(2,038,465,518)	571,212,471	(1,099,870)

Value added tax

The Company pays value added tax using the deduction method.

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:

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Accounting profit before tax	11,659,328,038	1,151,781,622
Adjusted increases/(decreases) in accounting profit to determine taxable income:		
- Adjustments to increase	2,147,672	87,645,872
Taxable income	11,661,475,710	1,239,427,494
Corporate income tax rate	20%	20%
Corporate income tax expenses	2,332,295,142	247,885,499

Other taxes:

The Company declared and paid according to regulations.

5.14 Short-term accrued expenses payable

	30/06/2025 VND	01/01/2025 VND
Interest expense	501,407,329	235,704,716
Electricity	465,267,667	208,135,734
Other	6,931,122	6,931,122
	973,606,118	450,771,572

5.15 Other short-term, long-term payables**5.15.1 Other short-term payables**

	30/06/2025 VND	01/01/2025 VND
Other organizations and individuals		
Union fees	389,076,702	353,446,702
Social insurance, health insurance unemployment insurance	71,040,000	-
Dividends payable	205,875,000	205,875,000
Others	269,916,921	5,180,069,921
	935,908,623	5,739,391,623

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5.15.2 Other short-term payables

	30/06/2025 VND	01/01/2025 VND
Other parties		
Receive long-term deposits	6,500,000,000	6,500,000,000
	<u>6,500,000,000</u>	<u>6,500,000,000</u>

5.16 Short-term and long-term loans

5.16.1 Short-term loans

	30/06/2025		01/01/2025	
	Amount	Amount within repayment capacity	Amount	Amount within repayment capacity
	VND	VND	VND	VND
Short-term loans from banks				
Vietnam Joint Stock Commercial Bank for Investment and Development - Ba Chieu Branch	179,998,540,829	179,998,540,829	169,754,695,762	169,754,695,762
Current portion of long - term debts	4,000,000,000	4,000,000,000	-	-
	<u>183,998,540,829</u>	<u>183,998,540,829</u>	<u>169,754,695,762</u>	<u>169,754,695,762</u>

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

	01/01/2025 VND	Increase during the period VND	Transferred from long- term loans VND	Paid during the period	30/06/2025 VND
Short term loan					
Vietnam Joint Stock Commercial Bank for Investment and Development - Ba Chieu Branch (1)	169,754,695,762	189,540,563,954	-	(179,296,718,887)	179,998,540,829
Current portion of long-term debts					
Vietnam Joint Stock Commercial Bank for Investment and Development - Ba Chieu Branch (see 5.16.2)	-	-	4,000,000,000	-	4,000,000,000
	<u>169,754,695,762</u>	<u>189,540,563,954</u>	<u>4,000,000,000</u>	<u>(179,296,718,887)</u>	<u>183,998,540,829</u>

Loan information is as follows:

(1) Loan from Joint Stock Commercial Bank for Investment and Development of Vietnam - Ba Chieu Branch under Credit Limit Contract No.01/2024/8149071/HDTD dated 12 November 2024:

Purpose	: Supplement working capital for production and business activities
Limit	: VND 180,000,000,000
Term	: 12 months (until 15 November 2025)
Interest rate	: 6.10% – 6.40%/year (according to bank regulations from time to time)
Guarantee	: Agreements on security measures are recorded and implemented under this contract, pledge/mortgage/guarantee/deposit contracts or other contracts and

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agreements (collectively referred to as security contracts) entered into between the bank and the customer/third party before, on the same day and after the date of signing this contract, in which the terms on the scope of security of the security contract include (specifically or comprehensively) obligations arising from or related to this contract. In case of security by assets of a third party, the security contract is not required to have the participation of the customer in signing.

As at 30/06/2025 : VND 179,998,540,829

5.16.2 Long-term loans

	30/06/2025		01/01/2025	
	Amount	Amount within repayment capacity	Amount	Amount within repayment capacity
	VND	VND	VND	VND
Long-term loans	39,634,416,350	39,634,416,350	41.634.416.350	41.634.416.350
Current portion of long - term loan	(4,000,000,000)	(4,000,000,000)	-	-
	35,634,416,350	35,634,416,350	41.634.416.350	41.634.416.350

Information on long-term loans is as follows:

	01/01/2025	Transfer to short-term loans	Paid during the period	30/06/2025
	VND	VND	VND	VND
Long term bank loans				
Vietnam Joint Stock Commercial Bank for Investment and Development - Ba Chieu Branch (1)	21,634,416,350	(4,000,000,000)	(2,000,000,000)	15,634,416,350
Personal loan				
Ho Thi Kim Thoa (2)	20,000,000,000	-	-	20,000,000,000
	41,634,416,350	(4,000,000,000)	(2,000,000,000)	35,634,416,350

Loan contract details are as follows:

(1) Loan from Vietnam Joint Stock Commercial Bank for Investment and Development - Ba Chieu Branch

Loan contract : Credit contract No. 01/2023/8149071/HDTD dated 11 July 2023
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 : 7.90%/year. Interest rate is adjusted every 6 months on 01 January and 01 July every year. Loan interest rate from 01 July 2024 is equal to BIDV's listed 24 month VND residential savings interest rate with interest paid at the end of the term + 4%/year.

Guarantee : All assets formed from loans and equity capital of the project of Investing in machinery and equipment to serve the production and business of Domenal Joint Stock Company at National Highway 30, Hamlet 1, Dong Thap Province. Including Crusher (according to Contract No.111-2614 dated 02 March 2023), Ex 1250 extruder and dryer CZD3x16XW.

As at 30/06/2025 : Principal balance: VND 15,634,416,350
: Debt balance due: VND 4,000,000,000

(2) Personal loan - Ms. Ho Thi Kim Thoa

Loan contract : 01/GTKH/DMN_HTKT dated 30 May 2023 and Appendix of Contract:

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	01/GTKH/HMD_HTKT dated 30 May 2025
Purpose	: Supplement working capital for production and business activities
Amount	: VND 20,000,000,000
Duration	: 54 months (from 01 June 2023 to 30 November 2027)
Interest rate	: 8.00%/years
Guarantee	: No collateral
As at 30/06/2025	: VND 20,000,000,000

5.16.3 Overdue unpaid debts

The company has no overdue outstanding debt.

5.17 Owner's equity**5.17.1 The movement of Owner's equity**

	Owners' invested equity VND	Investment & development fund VND	Retained earnings VND	Total VND
As at 01/01/2024	125,000,000,000	5,974,148,571	31,388,179,292	162,362,327,863
Profit in period	-	-	903,896,123	903,896,123
As at 30/06/2024	125,000,000,000	5,974,148,571	32,292,075,415	163,266,223,986
As at 01/07/2024	125,000,000,000	5,974,148,571	32,292,075,415	163,266,223,986
Profit in period	-	-	(122,834,496)	(122,834,496)
As at 31/12/2024	125,000,000,000	5,974,148,571	32,169,240,919	163,143,389,490
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

5.17.2 Details of owner's invested capital

According to the Enterprise Registration Certificate No.1400641835, amended for the 17th, dated 20 January 2017, issued by the Department of Planning and Investment of Dong Thap province (now is Department of Finance of Dong Thap province), the Company's charter capital is VND 125,000,000,000. As 30 June 2025, shareholders have fully contributed the charter capital.

	30/06/2025			01/01/2025		
	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%

5.17.3 Shares

	30/06/2025	01/01/2025
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.

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5.18 Items off the balance sheet**5.18.1 Foreign currencies**

	30/06/2025	01/01/2025
US Dollar (USD)	158.28	164.88

5.18.2 Bad debt resolved

	30/06/2025 VND	01/01/2025 VND	Reason for deletion
Nguyen Van Tam	-	2,463,050,588	Inability to pay
Nguyen An Khanh	-	62,237,100	Inability to pay
Nguyen Van Dang	-	1,197,929,150	Inability to pay
Pham Thi Kieu	-	1,002,548,330	Inability to pay
Nguyen Kim Khiết	-	2,620,588,810	Inability to pay
Huynh Van Thi	-	1,033,673,825	Inability to pay
Vo Van Hong	-	1,937,321,206	Inability to pay
Vo Van Be	-	38,282,433	Inability to pay
Tran Van Phuc	-	604,516,663	Inability to pay
Phan Thi Mo	-	4,831,250	Inability to pay
Phan Van Dung	-	462,978,775	Inability to pay
Pham Thanh Tra	-	523,626,972	Inability to pay
Stevina Joint Stock Company	-	680,000,000	Inability to pay
Viet Thuan Tien Co., Ltd	-	57,840,000	Inability to pay
Nguyen Thi Thuy Vi	-	180,641,217	Inability to pay
Tran Van Thuc	-	104,952,643	Inability to pay
Huynh Thanh Binh	-	1,553,290,285	Inability to pay
Tran Huu Nghia	-	3,190,231,260	Inability to pay
Le Thanh Van	-	22,403,178	Inability to pay
Thanh Hai Private Enterprise	-	3,400,000,000	Inability to pay
Minh Chanh Co., Ltd	-	2,697,792,212	Inability to pay
Nguyen Van Nien	-	474,425,214	Inability to pay
Pham Minh Phuong	-	20,580,509	Inability to pay
Ha Thanh Nhut	-	1,067,396,819	Inability to pay
Dang Thuy Tuong	-	2,086,190,537	Inability to pay
Ho Van Det	-	197,405,000	Inability to pay
	-	<u>27,684,733,976</u>	

6. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM INCOME STATEMENT**6.1 Net revenue from sales of service rendered**

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Revenue from sales of finished products	240,969,398,950	232,099,766,200
Revenue from sales of goods	174,000,000	68,051,049,200
Revenue from provision of services	4,390,966,000	-
	245,534,364,950	300,150,815,400
Revenue deductions		
Sales returns	(303,000,000)	-
Net revenue	<u>245,231,364,950</u>	<u>300,150,815,400</u>

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6.2 Cost of goods sold

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Cost of finished goods sold	222,702,625,763	216,671,960,662
Cost of goods sold	168,000,000	64,376,669,600
Cost of services provided	2,804,365,617	-
	<u>225,674,991,380</u>	<u>281,048,630,262</u>

6.3 Financial income

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Interest on deposits	897,634	1,142,322
Interest on sales on credit	472,109,745	1,111,093,264
Foreign exchange gains due to the revaluation of monetary items denominated in foreign currencies	-	42,218
	<u>473,007,379</u>	<u>1,112,277,804</u>

6.4 Financial expenses

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Interest expense	7,046,288,086	7,662,703,087
Losses from foreign exchange differences	38,443,145	-
Foreign exchange loss due to the revaluation of monetary items denominated in foreign currencies	57,602	-
Others	-	11,012,136
	<u>7,084,788,833</u>	<u>7,673,715,223</u>

6.5 General and Administration expenses

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Staff costs	597,939,879	496,336,822
Depreciation expenses	103,063,227	133,456,238
Write off irrecoverable receivables	-	9,966,193,469
Others	633,480,580	641,045,776
	<u>1,334,483,686</u>	<u>11,237,032,305</u>

6.6 Other expenses

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Penalty for late tax payment	1,609,095	85,083,492
Other expenses	538,577	-
	<u>2,147,672</u>	<u>85,083,492</u>

6.7 Earnings per share

Information on earnings per share is presented in the interim Consolidated financial reports.

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6.8 Production cost according to factors

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Raw materials	219,849,248,163	217,532,990,362
Labor costs	3,331,626,942	3,407,604,187
Depreciation and amortisation expenses	2,933,612,059	1,916,502,356
Outside services expenses	9,241,860,962	10,105,363,788
Other expenses	421,660,218	7,681,771,443
	<u>235,778,008,344</u>	<u>240,644,232,136</u>

7. ADDITIONAL INFORMATION FOR ITEMS IN THE INTERIM CASH FLOW STATEMENT

7.1 Proceeds of borrowings

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Proceeds from the borrowing under normal agreement	189,540,563,954	276,796,636,785
	<u>189,540,563,954</u>	<u>276,796,636,785</u>

7.2 Payment for principal debts

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Payment for principal debts under normal agreement	181,296,718,887	276,796,597,224
	<u>181,296,718,887</u>	<u>276,796,597,224</u>

8. FINANCIAL INSTRUMENTS

The Company has financial assets such as loans, short-term and long-term investments, trade and other receivables, cash and short-term deposits that arise directly from the operations of the Company.

The Company's financial liabilities mainly include loans, trade payables and other payables. The main purpose of these financial liabilities is to gather the financial resources to serve the activities of the Company.

The Company incurs from market risk, credit risk and liquidity risk.

Operational risk management is indispensable operations for the entire business operations of the Company.

The Company has developed control system to ensure balance at a reasonable level between the costs when incurred risk and risk management costs. The General Director continually monitors the risk management process to ensure the right balance between risk and risk control.

The General Director considered and uniformly applied policies to manage each of these risks are summarized below:

i. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk has four types of risk: interest rate risk, currency risk, goods price risk and other price risk, such as share price risk.

ii. Credit risk

Credit risk is the risk that one party of a financial instrument or contract not performing its obligations, resulting in financial losses. The Company has credit risk from its operating activities

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(primarily for trade receivables account), and from its financial activities, including bank deposits, foreign exchange transactions and the other financial instruments.

Trade receivables

The Company regularly keeps track of the receivables, which is not yet collected. For big customers, the Company considered the decline in the credit quality of each customer at the reporting date. The Company seeks the way to remained the tight control of the receivables and arranging credit control staff to minimize credit risk. On this basis and the trade receivables of the Company related to various customers, credit risk is not significantly concentrated in a certain customer.

Cash in bank

The Company mainly maintained deposit balances at well-known banks in Vietnam. Credit risk of the deposit balances at banks is managed by the treasury department of the Company the company's policies. The maximum credit risk of the Company for the items on the balance sheet at the end of the financial period is the value book presented in Note 5.1. The Company found that the level of concentration of credit risk on bank deposits is low.

iii. Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulties in implementing their financial obligations due to lack of funds. Liquidity risk of the company mainly arises from maturity mismatches of financial assets and financial liabilities.

The Company minimizes the liquidity risk by maintaining an amount of cash and cash equivalents and bank loans at a level that the General Director believes it is sufficient to meet the Company's operations and minimize the risks due to the volatility of cash flows.

The table below summarizes the maturity of the financial liabilities of the Company based on expected payments on undiscounted basic contracts:

	Less than 1 year VND	From 1 to 5 year VND	Total VND
As at 30 June 2025			
Loans	183,998,540,829	35,634,416,350	219,632,957,179
Trade payables	34,321,843,490	-	34,321,843,490
Accrued expenses	966,674,996	-	966,674,996
Other payables	475,791,921	6,500,000,000	6,975,791,921
	219,762,851,236	42,134,416,350	261,897,267,586
As at 01 January 2025			
Loans	169,754,695,762	41,634,416,350	211,389,112,112
Trade payables	11,045,244,768	-	11,045,244,768
Accrued expenses	443,840,450	-	443,840,450
Other payables	5,385,944,921	6,500,000,000	11,885,944,921
	186,629,725,901	48,134,416,350	234,764,142,251

The Company said that the level of concentration risk for the repayment is low. The Company is sufficient to approach to the necessary capital.

Collateral

The Company has pledged its assets for the loans (Notes 5.8 and 5.9).

The Company holds collateral of another party as at 30 June 2025 and 31 December 2024 (Note 5.15.2)

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NOTES TO THE INTERIM FINANCIAL STATEMENTS

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iv. Fair value

The table below presents the carrying amount and fair value of financial instruments as disclosed in the Company's financial statements:

	Carrying amount		Fair value	
	30/06/2025	31/12/2024	30/06/2025	31/12/2024
	VND	VND	VND	VND
Financial assets				
Cash and cash equivalents	2,468,418,951	81,407,248	2,468,418,951	81,407,248
Held-to-maturity investments	4,000,000,000	-	4,000,000,000	-
Trade receivables	159,245,321,904	123,192,519,100	159,245,321,904	123,192,519,100
Other receivables	-	132,771,000	-	132,771,000
	165,713,740,855	123,406,697,348	165,713,740,855	123,406,697,348
Financial liabilities				
Loans	219,632,957,179	211,389,112,112	219,632,957,179	211,389,112,112
Trade payables	34,321,843,490	11,045,244,768	34,321,843,490	11,045,244,768
Accrued expenses	966,674,996	450,771,572	966,674,996	450,771,572
Other payables	6,975,791,921	11,885,944,921	6,975,791,921	11,885,944,921
	261,897,267,586	234,771,073,373	261,897,267,586	234,771,073,373

The fair value of financial assets and liabilities was not formally assessed and determined as at 30 June 2025 and 31 December 2024. However, the General Director assessed that the fair value of these financial assets and liabilities did not differ materially from their carrying value as at the end of the financial period.

9. OTHER INFORMATION**9.1 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.

9.1.1 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.

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For the six-month financial period ended 30 June 2025

Income of key management members:

		From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Salary and other income			
Mr. Nguyen Thanh Ha	General Director	102,240,000	102,240,000
Mr. Vo Dinh Hai	Member of the Board	45,240,000	45,240,000
Ms. Nguyen Thi My Duyen	Chief of the Board of Supervisors	35,000,000	-
Ms. Nguyen Ngoc Yen	Chief of the Board of Supervisors	-	42,722,400
Ms. Phan Thi Cam Huong	Member of Supervisors	30,000,000	39,200,000
Ms. Le Thi Bao Tram	Member of Supervisors	30,000,000	35,499,575
Ms. Nguyen Thi Kieu	Chief Accountant	48,000,000	48,000,000

9.1.2 Transactions and balances with other related parties*Transactions with other related parties*

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Truong Phat Seafood Joint Stock Company		
Offset of sales debt	-	2,848,500,000

Receivable/ (payable) balance with related parties

At the end of the financial period, the Company had no balance with other related parties.

9.2 Segment Information

Segment information is presented by business lines and geographical areas. The main segment reporting is by business field based on main production and business activities.

We do not present segment reports in the financial statements because General Director has evaluated and concluded that the Company is currently operating mainly in the field of infrastructure construction for industrial parks, residential and land lease areas have developed infrastructure and provided related support-services,... and mainly focused on activities in the area of Vietnam.

9.3 Events subsequent to the balance sheet date

From 01 July 2025, the Company's head Office address was changed from National Road 30, Hamlet 1, Phong My Commune, Cao Lanh District, Dong Thap Province, Vietnam to National Road 30, Hamlet 1, Phong My Commune, Dong Thap Province, Vietnam.

Other than the above events, there have been no significant events occurring after the balance sheet date which would require adjustments or disclosures to be made in the interim financial statements.


NGUYEN THI KIEU
 Prepared by/ Chief Accountant


NGUYEN THANH HA
 General Director
 Dong Thap, 27 August 2025

DOMENAL JOINT STOCK COMPANY
Stock code: DMN

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
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No.: **82/2025/DMN**

Dong Thap, August 30, 2025

Re: Explaining profit differences

of 10% or more

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

Domenal Joint Stock Company respectfully explains that the difference in after-tax profit is 10% or more as follows:

The Company has not fully provisioned for bad debts for many years. In the first 6 months of 2024, the Company has made provisions for bad debts in accordance with regulations, which has significantly increased the cost of business management.

In the first 6 months of 2025, the Company did not incur bad debts, and its business operations were effective as planned, so the business results in the first 6 months of 2025 were more profitable than the first 6 months of 2024.

Sincerely!

To:

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

GENERAL DIRECTOR



Nguyen Thanh Ha