

**DOMENAL JOINT STOCK COMPANY**

Stock code: DMN  
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**SOCIALIST REPUBLIC OF VIETNAM**

Independence - Freedom - Happiness  
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No.: 38/CV/2026/DMN

Dong Thap, April 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: 0277.3890711 – 039 5551044

- Email: [ngocyen.dmn@gmail.com](mailto:ngocyen.dmn@gmail.com) or [vodinhhai2011@gmail.com](mailto:vodinhhai2011@gmail.com)

- Website: <http://domenal.com.vn>

2. Content of the disclosure:

**Financial Report Quarter I 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: April 29, 2026 at the link: <http://domenal.com.vn/quan-he-co-dong.html>

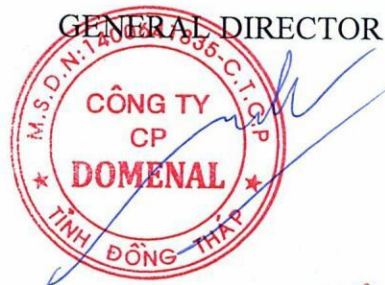
Sincerely!

**Attached documents:**

- Financial Report Quarter I 2026
- Explanatory document

To:

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



*Nguyễn Thanh Hà*

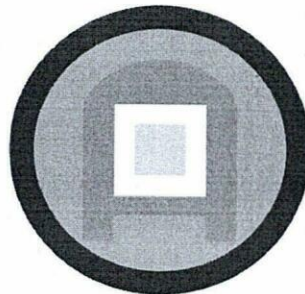
# **DOMENAL JOINT STOCK COMPANY**

Highway 30, Hamlet 1, Phong My Commune,

Dong Thap Province, Vietnam

Tax code : 1400641835

Website: [domenal.com.vn](http://domenal.com.vn)



## **PARENT COMPANY FINANCIAL REPORT QUARTER I 2026**

Dong Thap April 28, 2026

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## FINANCIAL STATUS REPORT

*At day 31 month 3 year 2026*

*Apply to an enterprise that satisfy the requirements of a going concern*

Unit: VND

Item	Code	Description	Closing quarter	Opening quarter
1	2	3	4	5
<b>A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)</b>	<b>100</b>		<b>221.526.959.531</b>	<b>248.718.892.708</b>
<b>I. Cash and cash equivalent</b>	<b>110</b>	<b>V.1</b>	<b>11.808.226.426</b>	<b>3.005.334.258</b>
1. Cash	111		11.808.226.426	3.005.334.258
2. Cash equivalent	112			
<b>II. Short-term investments</b>	<b>120</b>		<b>8.000.000.000</b>	<b>8.000.000.000</b>
1. Short-term investments	121	V.2(a)		
2. Provision for impairment of short-term investments	122			
3. Short-term held-to-maturity investments	123	V.2(b)	8.000.000.000	8.000.000.000
4. Provision for short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Provision for impairment of other short-term investments (*)	126			
<b>III. Short - term receivables</b>	<b>130</b>		<b>123.675.094.340</b>	<b>168.878.707.149</b>
1. Trade receivables	131	V.3(a)	104.846.585.068	152.832.310.077
2. Advance to suppliers	132		18.618.276.960	15.877.664.760
3. Intercompany receivables	133			
4. Receivables under construction contract progress	134			
5. Other short-term receivables	135	V.4(a)	210.232.312	168.732.312
6. Provision for doubtful debts (*)	136			
7. Shortage of assets awaiting resolution	137	V.5		
<b>IV. Inventories</b>	<b>140</b>	<b>V.7</b>	<b>77.499.872.930</b>	<b>68.201.549.210</b>
1. Inventories	141		77.499.872.930	68.201.549.210
2. Provision for decline in inventory (*)	142			
<b>V. Short-term biological assets</b>	<b>150</b>			
1. Short-term livestock for one-time harvest	151	V.12.1.1		
2. Seasonal crops or one-time harvest plants	152	V.12.1.2		
3. Provision for impairment of short-term biological assets (*)	153			
<b>V. Current assets</b>	<b>160</b>		<b>543.765.835</b>	<b>633.302.091</b>
1. Short-term prepaid expenses	161	V.14(a)	330.154.333	401.508.771
2. VAT deducted	162		213.611.502	231.793.320
3. Taxes and payable to state budget	163	V.19(b)		
4. Government bonds purchased for resale	164	V.23		
5. Current assets	165	V.15(a)		
<b>B. FIXED ASSETS &amp; LONG-TERM INVESTMENTS (200 = 210 + 220 + 240 + 250 + 260)</b>	<b>200</b>		<b>206.927.786.080</b>	<b>207.202.716.487</b>
<b>I. Long - term receivables</b>	<b>210</b>			
1. Long - term receivable - trade	211			



CÔNG TY CP DOMENAL

Quốc lộ 30, ấp 1, Xã Phong Mỹ, Tỉnh Đồng Tháp, Việt Nam.

Tax code:1400641835 - Tel: 0277.3890 711

Item	Code	Description	Closing quarter	Opening quarter
1	2	3	4	5
2. Long-term prepaid to supplier	212			
3. Investment in equity of subsidiaries	213			
4. Long-term intercompany receivables	214			
5. Other long-term receivables	215			
6. Provision for doubtful debts (*)	216			
<b>II. Fixed assets</b>	<b>220</b>		<b>67.974.296.765</b>	<b>67.988.117.132</b>
1. Tangible fixed assets	221	V.9	57.440.461.600	57.454.281.967
- Original cost	222		130.247.400.625	129.008.851.225
- Accumulated depreciation (*)	223		(72.806.939.025)	(71.554.569.258)
2. Financial leasing fixed assets	224	V.11		
- Original cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	10.533.835.165	10.533.835.165
- Original cost	228		10.563.835.165	10.563.835.165
- Accumulated depreciation (*)	229		(30.000.000)	(30.000.000)
<b>III. Long-term biological assets</b>	<b>230</b>			
1. Livestock for periodic production	231			
a) Immature livestock for periodic production	232	V.12.1.3		
b) Mature livestock for periodic production	233	V.12.2		
- Original cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock for one-time harvest	236			
3. Long-term seasonal crops or one-time harvest plants	237			
4. Provision for impairment of long-term biological assets (*)	238			
<b>III. Investment real estate</b>	<b>240</b>	<b>V.13</b>		
- Original cost	241			
- Accumulated depreciation (*)	242			
<b>IV. Long-term asset in progress</b>	<b>250</b>			
1. Long-term business costs in progress	251			
2. Long-term construction costs in progress	252			
<b>V. Long- term financial Investments</b>	<b>260</b>		<b>137.400.000.000</b>	<b>137.400.000.000</b>
1. Investment in equity of subsidiaries	261		108.000.000.000	108.000.000.000
2. Investment in joint-venture	262			
3. Cash for long-term stock	263		29.400.000.000	29.400.000.000
4. Provision for impairment of long-term investments in other entities (*)	264			
5. Long-term held-to-maturity investments	265			
6. Provision for long-term held-to-maturity investments (*)	266			
<b>VI. Other long-term assets</b>	<b>270</b>		<b>1.553.489.315</b>	<b>1.814.599.355</b>
1. Long-term deferred expenses	271	V.14(b)	1.553.489.315	1.814.599.355
2. Deffered income tax assets	272	V.26(a)		



Item	Code	Description	Closing quarter	Opening quarter
1	2	3	4	5
3. Long-term equipment, spare parts for replacement	273			
4. Other long-term assets	274	V.15(b)		
<b>TOTAL ASSETS (280 = 100 + 200)</b>	<b>280</b>		<b>428.454.745.611</b>	<b>455.921.609.195</b>
<b>A. PAYABLE DEBTS (300= 310 + 330)</b>	<b>300</b>		<b>248.775.959.185</b>	<b>277.678.399.679</b>
<b>I. Short-term liability</b>	<b>310</b>		<b>211.574.542.835</b>	<b>243.443.983.329</b>
1. Short-term payable to supplier	311	V.17(a)	12.993.400.779	5.834.729.925
2. Short-term advances from customers	312		24.187.186.869	50.267.733.369
3. Dividends and profits payable	313			
4. Short-term taxes and amounts payable to the State	314	V.19(a)	757.221.320	4.726.853.286
5. Payable to employees	315		636.975.143	1.016.874.283
6. Short-term expense paid	316	V.20(a)	722.065.061	631.601.485
7. Intercompany payable	317			
8. Construction contract progress payment due to customers	318			
9. Short-term un-earned revenue	319	V.22(a)		
10. Other short-term payable items	320	V.21(a)	917.405.523	755.982.523
11. Short-term borrowings and finance lease liabilities	321	V.16(a)	171.360.288.140	180.210.208.458
12. Short-term provisions for payables	322	V.25(a)		
13. Bonus & welfare funds	323			
14. Price stabilization fund	324			
15. Government bonds purchased for resale	325	V.23		
<b>II. Long-term liability</b>	<b>330</b>		<b>37.201.416.350</b>	<b>34.234.416.350</b>
1. Trade payables	331	V.17(b)		
2. Intercompany long-term payables	332			
3. Long-term taxes and amounts payable to the State	333	V.19(b)		
4. Other long-term payables	334	V.20(b)		
5. Intra-company payables for operating capital received	335			
6. Intra-company long-term payables	336			
7. Long-term deferred revenue	337	V.22(b)		
8. Other long-term payables	338	V.21(b)		
9. Long -term Financial loan and leasing liabilities	339	V.16(b)	37.201.416.350	34.234.416.350
10. Convertible bonds	340			
11. Preference shares	341	V.24		
12. Deferred income tax liability	342	V.26(b)		
13. Long-term provision	343	V.25(b)		
14. Development of science and technology fund	344			
<b>B. CAPITAL (400 = 410 + 430)</b>	<b>400</b>		<b>179.678.786.426</b>	<b>178.243.209.516</b>
1. Contributed legal capital	411	V.27(b)	125.000.000.000	125.000.000.000
- Ordinary shares with voting rights	411a	V.27(d)	125.000.000.000	125.000.000.000
- Preference shares	411b	V.27(d)		
2. Share premium	412	V.27(e)		
3. Conversion options on convertible bonds	413	V.27(e)		
4. Other capital	414			



CÔNG TY CP DOMENAL

Quốc lộ 30, ấp 1, Xã Phong Mỹ, Tỉnh Đồng Tháp, Việt Nam.

Tax code: 1400641835 - Tel: 0277.3890 711

Item	Code	Description	Closing quarter	Opening quarter
1	2	3	4	5
5. Treasury shares (*)	415	V.27(e)		
6. Differences upon asset revaluation	416	V.28		
7. Foreign exchange differences	417	V.29		
8. Investment & development funds	418		5.974.148.571	5.974.148.571
9. Other funds	419			
10. Undistributed earnings	420		48.704.637.855	47.269.060.945
- Undistributed earnings at the end of the previous period	420a		47.269.060.945	32.169.240.919
- This period undistributed earnings	420b		1.435.576.910	15.099.820.026
<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b> (440 = 300 + 400)	<b>440</b>		<b>428.454.745.611</b>	<b>455.921.609.195</b>

**Prepared by**

(Sign, full name)

**Nguyễn Thị Kiều**

**Chief accountant**

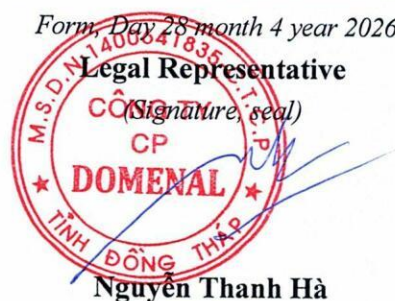
(Sign, full name)

**Nguyễn Thị Kiều**

Form, Day 28 month 4 year 2026

**Legal Representative**

(Signature, seal)



**Nguyễn Thanh Hà**

Accounting practice certificate No.:

Accounting service organizations:

## INCOME STATEMENT

Quarter 1, 2026

Unit: VND

Item	Code	Description	This quarter (This year)	This quarter (Last year)	Cumulative amount from the beginning of the year to the end of this quarter (This year)	Cumulative amount from the beginning of the year to the end of this quarter (Previous year)
1	2	3	4			5
1. Sales	01	VII.1	120.044.291.982	113.995.248.950	120.044.291.982	113.995.248.950
2. Deductions	02	VII.2				
3. Net sales (10 = 01 - 02)	10		120.044.291.982	113.995.248.950	120.044.291.982	113.995.248.950
4. Cost of goods sold	11	VII.3	112.986.917.733	104.577.914.372	112.986.917.733	104.577.914.372
5. Gross profit/ (loss) (20 = 10 - 11)	20		7.057.374.249	9.417.334.578	7.057.374.249	9.417.334.578
6. Profit/loss from sale and liquidation of investment real estate	21					
7. Financial activities income	22	VII.4	1.168.118	572.743	1.168.118	572.743
8. Financial activities expenses	23	VII.5	3.516.467.659	3.297.249.255	3.516.467.659	3.297.249.255
- In which: Loan interest expenses	25					
9. Selling expenses	26	VII.8	504.600.538		504.600.538	
10. General & administration expenses	27	VII.8	834.442.232	530.424.275	834.442.232	530.424.275
11. Net operating profit/(loss) (30 = 20 + (21 -22) - 25 - 26	30		2.203.031.938	5.590.233.791	2.203.031.938	5.590.233.791
12. Other income	31	VII.6	10.847.520		10.847.520	
13. Other expenses	32	VII.7	50.708.823		50.708.823	
14. Other profit/(loss) (40 = 31 - 32)	40		(39.861.303)		(39.861.303)	
15. Profit/(loss) before tax (50 = 30 + 40)	50		2.163.170.635	5.590.233.791	2.163.170.635	5.590.233.791
16. Current business income tax charge	51	VII.10	727.593.725	1.148.042.592	727.593.725	1.148.042.592
17. Deffered business income tax charge	52	VII.11				
18. Profit/(loss) after tax (60 = 50 - 51 - 52)	60		1.435.576.910	4.442.191.199	1.435.576.910	4.442.191.199
19. Earning per share (*)	70					
20. Diluted earning per share	71					

**Note:** (\*) This item is only applied to joint stock company

**Prepared by**  
(Sign, full name)


  
**Nguyễn Thị Kiều**

**Chief accountant**  
(Sign, full name)

  
**Nguyễn Thị Kiều**

Day 28 month 04 year 2026

**Director**

(Signature, seal)  
  
**Nguyễn Thanh Hà**

Accounting practice certificate No.:

Accounting service organizations:



## CASH FLOW STATEMENT

(Direct Method)

**Quarter 1, 2026**

Unit: VND

Item	Code	Description	Cumulative amount from the beginning of the year to the end of this quarter (This year)	Cumulative amount from the beginning of the year to the end of this quarter (Previous year)
1	2	3	4	5
<b>I. Cash flows from operating activities</b>				
1. Gains from sales of goods and service provisions and other gains	01		164.968.820.427	85.386.338.928
2. Payments to suppliers	02		(114.265.895.253)	(87.450.306.314)
3. Payments to employees	03		(1.034.350.402)	(1.547.486.850)
4. Loan interests already paid	04		(3.746.617.473)	(3.346.569.157)
5. Payments for corporate income tax	05		(4.650.101.736)	(2.010.000.000)
6. Other gains	06		1.755.678.500	15.220.605.500
7. Other disbursements	07		(25.450.328.020)	(7.385.374.076)
<b>Net cash flows from operating activities</b>	<b>20</b>		<b>17.577.206.043</b>	<b>(1.132.791.969)</b>
<b>II. Cash flows from investing activities</b>				
1. Purchases and construction of fixed assets and other long-term assets	21			
2. Gains from disposal and liquidation of fixed assets and other long-term assets	22			
3. Loans given and purchases of debt instruments of other entities	23			(4.000.000.000)
4. Recovery of loan given and disposals of debt instruments of other entities	24			
5. Investments in other entities	25			
6. Withdrawals of investments in other entities	26			
7. Receipts of loans given, dividends and profit shared	27			
<b>Net cash flows from investing activities</b>	<b>30</b>			<b>(4.000.000.000)</b>
<b>III. Cash flows from financing activities</b>				
1. Gains from stock issuance and capital contributions from shareholders	31			
2. Repayments of capital contributions to owners and re-purchases of stocks already issued	32			
3. Short-term and long-term loans received	33		111.037.025.255	77.238.181.780
4. Loan principal amounts repaid	34		(119.811.339.130)	(70.849.000.000)
5. Payments for financial leasehold assets	35			
6. Dividends and profit shared to the owners	36			
<b>Net cash flows from financing activities</b>	<b>40</b>		<b>(8.774.313.875)</b>	<b>6.389.181.780</b>
<b>Net cash flows during the period (50 = 20 + 30 + 40)</b>	<b>50</b>		<b>8.802.892.168</b>	<b>1.256.389.811</b>
<b>Beginning cash and cash equivalents</b>	<b>60</b>		<b>3.005.334.258</b>	<b>81.407.248</b>
Effects of fluctuations in foreign exchange rates	61			

DOMENAL JOINT STOCK COMPANY  
 Highway 30, Hamlet 1, Phong My Commune, Cao Lanh District,  
 Dong Thap Province, Vietnam  
 Tax code: 1400641835 - Tel: 0277.3890 711

Item	Code	Description	Cumulative amount from the beginning of the year to the end of this quarter (This year)	Cumulative amount from the beginning of the year to the end of this quarter (Previous year)
1	2	3	4	5
Ending cash and cash equivalents (70 = 50 + 60 + 61)	70	VIII	11.808.226.426	1.337.797.059

Form, Day 28 month 04 year 2026

**Prepared by**

(Sign, full name)



**Nguyễn Thị Kiều**

**Chief accountant**

(Sign, full name)



**Nguyễn Thị Kiều**



**Nguyễn Thanh Hà**

Accounting practice certificate No.:

Accounting service organizations:



## Financial statement footnotes

Quarter 1, 2026

### I. Operating characteristic

1. Structure of ownership: Domenal Joint Stock Company (Parent Company) is a joint stock company established and operating in Vietnam under Business Registration Certificate No. 1400641835, initially registered on March 6, 2008, and amended for the 19th time on August 29, 2025, issued by the Department of Planning and Investment of Dong Thap Province.

The Company's charter capital and paid-up capital as of September 30, 2025, is VND 125,000,000,000. The parent company's shares are approved for trading on the UPCoM market according to Decision No. 625/QD-SGDHN dated November 12, 2021, of the Hanoi Stock Exchange with the stock code DMN and according to Notice No. 3397/TB-SGDHN dated November 15, 2021.

2. Business segment: The company operates in the manufacturing and trading sectors.

3. The industry: Production of animal feed, poultry feed, and aquatic feed.

4. The production business cycle: of the Company not exceeding 12 months

5. Significant impact to operations in the reporting year: 01 subsidiary and 01 associate company

6. Structure of enterprises:

- List of subsidiary companies: Hiep Thanh Phat Seafood Company Limited

- List of associated companies and joint ventures: Truong Phat Seafood Joint Stock Company

- List of subordinate units of dependent cost-accounting:

7. Number of employees at the end of fiscal year or average number of employees during the fiscal year

8. Statement on the comparability of information in the Financial Statements: If the Financial Statements are not comparable, it must be clearly disclosed and explained the reasons for the non-comparability between the information of the reporting period and the comparative period information in the Notes

9. Disclosure of other information in the Financial Statements in accordance with relevant legal regulations such as enterprise law, securities law, etc.

### II. Accounting period, Accounting currency applied

1- Accounting period The company's annual holiday period begins on January 1st and ends on December 31st each year.

2. Currency unit used in accounting. In case of change in accounting currency compared to the previous year, clearly explain the reasons and impact of the change. VND

### III. Accounting Standard and Policy applied

1- Accounting policy applied: The company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance.

2. Statement of compliance with Vietnamese Accounting Standards and Accounting Regime Company has applied Vietnamese Accounting Standards and the guiding documents for these Standards issued by the State. Financial statements are prepared and presented in accordance with all regulations of each standard, circulars guiding the implementation of the standards, and the current Accounting System.

### IV- Accounting policies, accounting estimates and related legal regulations applied

1. Principle of converting financial statements prepared in foreign currencies into Vietnam Dong:

2. Types of foreign exchange rate: Transactions denominated in foreign currency are converted using the exchange rate on the date the transaction occurs. Balances of monetary items denominated in foreign currency at the end of the accounting period are converted using the exchange rate on that date. Any exchange rate differences arising are accounted for in the Income Statement.

- Exchange rate selected for accounting foreign exchange differences arising during the period and exchange rate for revaluation of foreign currency-denominated monetary items;

- Cross exchange rate for cases where banks do not publish transaction exchange rates for foreign currencies;

- Gold purchase price announced by the State Bank or reference purchase price of entities licensed to trade gold under law for use in revaluing monetary gold at the end of the accounting period.



DOMENAL JOINT STOCK COMPANY

Highway 30, Hamlet 1, Phong My Commune, Dong Thap Province

Tax code:1400641835 - Tel: 0277.3890 711

3. The principles for determining the actual interest rate (also called the effective interest rate) used to discount cash flows:

4. Principle of cash and cash equivalents: Cash and cash equivalents include cash on hand, demand deposits, short-term investments that are highly liquid, easily convertible into cash, and have low risk associated with price fluctuations.

5. Principle of financial investment:

a) Trading securities:

b) Investments held to maturity: Investments held to maturity include investments that the Company intends and is able to hold until maturity. These include: time deposits (including promissory notes and bills of exchange), bonds, preferred stock that the issuer is obligated to repurchase at a certain point in the future, and loans held to maturity for the purpose of collecting periodic interest, and other investments held to maturity. Investments held to maturity are recognized from the date of purchase and are initially valued at the purchase price and related transaction costs. Interest income from investments held to maturity after the date of purchase is recognized in the Income Statement on an accrual basis. Interest earned before the Company acquires the investment is deducted from the original cost at the time of purchase.

Investments held to maturity are determined at cost less the provision for doubtful receivables.

Provisions for doubtful receivables on investments held to maturity are established in accordance with current accounting regulations.

c) Investments of subsidiary, joint-venture companies:

d) Investments tools capital of other parties:

đ) Accounting methods for other transactions relating to financial investments:

6. Accounting principles for debts receivable: Accounts receivable are presented at their book value less provisions for doubtful accounts.

Provisions for doubtful accounts are established for accounts receivable that are overdue for payment for six months or more, or for accounts receivable that the debtor is unlikely to pay due to liquidation, bankruptcy, or similar difficulties.

The enterprise must disclose accounting policies related to receivables and significant estimation bases used in the policy for provision for doubtful debts

7. Principle of inventory recognition:

- Principle of inventory recognition: Inventory is determined on the basis of the lower of cost and net realizable value. The cost of inventory includes the direct material costs, direct labor costs, and manufacturing overhead, if any, to bring the inventory to its current location and condition [for trading businesses: the cost of inventory includes the purchase cost and other costs directly related to the purchase of the inventory]. The cost of inventory is determined by the weighted average method (or first-in, first-out, specific identification, or retail method in the case of goods). Net realizable value is determined by the estimated selling price minus the estimated costs to complete the product and any marketing, selling, and distribution costs incurred.

- Method of calculating the value of inventory: Average at the end of the period

- Method of accounting inventory:

- Method of provision for inventory write-down: The Company's provision for inventory devaluation is established in accordance with current accounting regulations. Accordingly, the Company is permitted to make provisions for the devaluation of obsolete, damaged, or substandard inventory, and in cases where the cost of the inventory is higher than its net realizable value at the end of the accounting period.

- Criteria for allocation of raw materials and supplies

- Accounting policies related to inventory for high-risk contracts

8. Accounting principles and depreciation of tangible fixed assets (including perennial plants for periodic products, working animals), intangible fixed assets, finance lease fixed assets, investment property:

9. Accounting principles for biological assets

10. Principle of deferred corporate income tax:



11. Accounting principles for deferred expenses Prepaid expenses include actual expenses incurred but related to the business results of multiple accounting periods. Prepaid expenses include prepaid land lease fees, establishment costs, and other prepaid expenses [For illustrative purposes, please adjust accordingly to each enterprise].

Land lease fees represent the amount of land lease fees already paid in advance. Prepaid land lease fees are allocated to the Income Statement using the straight-line method corresponding to the lease period. (If the Company has a Land Use Right Certificate, this amount can be accounted for as an intangible fixed asset). Establishment costs include expenses incurred during the establishment of the Company before the date of the Investment Certificate and are assessed as having the potential to generate future economic benefits for the Company. Establishment costs are allocated to the Income Statement using the straight-line method within three years from the date the Company officially commences operations.

Other prepaid expenses include the value of tools, equipment, and small components already issued for use, advertising expenses, and training expenses incurred during the period before the Company officially commenced operations and are considered to have the potential to generate future economic benefits for the Company. These expenses are capitalized as prepaid expenses and allocated to the Income Statement using the straight-line method in accordance with current accounting regulations.

12. Accounting principles for accounts payable to suppliers.

13. Accounting principles for dividends and profits payable.

14. Principle of recognition of accrued expenses:

15. Principles for recognition of deferred revenue. Provisions for liabilities are recognized when the Company has a current liability resulting from an event that has occurred, and the Company is likely to pay that liability. Provisions are determined on the basis of Management's estimate of the costs necessary to pay that liability at the end of the operating period.

16. Accounting principles for provisions.

18. Principle of recording convertible bonds:

19. Principle of capital recognition:

- Principle of recognition of paid-in capital by owners, equity surplus and other capital of owners:

- Principle of recognition of re-assessment asset difference:

- Principle of recognition of exchange rate difference:

- Principle of recognition of Undistributed profit:

- Principles for recognition of asset revaluation surplus.

- Principles for recognition of foreign exchange differences.

- Principles for recognition of retained earnings.

22. Principles and methods for recognition of revenue and other income.

- Revenue from sale of goods and provision of services.

- Sales: Sales revenue is recognized when all five (5) of the following conditions are met simultaneously:

- (a) The company has transferred the majority of the risks and benefits associated with ownership of the product or goods to the buyer;

- (b) The company no longer retains the right to manage the goods as the owner or the right to control the goods;

- (c) The revenue is determined with reasonable certainty;

- (d) The company will obtain economic benefits from the sales transaction; and

- (e) The costs related to the sales transaction can be determined.

- Services sale: Revenue from a service provision transaction is recognized when the outcome of that transaction can be reliably determined. If the service provision transaction relates to multiple periods, revenue is recognized in the period based on the portion of work completed as of the balance sheet date of that period. The outcome of a service provision transaction is determined when all four (4) conditions are met:

- (a) Revenue is determined with reasonable certainty;

- (b) There is a likelihood of obtaining economic benefits from the service provision transaction;

- (c) The portion of work completed as of the balance sheet date can be determined; and

- (d) The costs incurred for the transaction and the costs to complete the service provision transaction can be



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- Financial activities income: Interest on deposits is recognized on an accrual basis, determined on the balances of deposit accounts and the applicable interest rate (if applicable and if the interest is deemed material). Interest from investments is recognized when the Company is entitled to receive the interest (if applicable and if the interest from investments is deemed material).

+ Revenue from sale of real estate such as tourist apartments, office-cum-residential units or similar products. Revenue from the Company's construction contracts is recognized according to the Company's accounting policy on construction contracts.

When the outcome of a construction contract can be reliably estimated, revenue and related costs are recognized in proportion to the portion of work completed at the end of the accounting period, calculated as a percentage of the cost incurred for the completed portion of work at the end of the accounting period relative to the total estimated cost of the contract, except where this cost does not correspond to the completed volume of construction. This cost may include additional costs, compensation, and performance bonuses as agreed with the client.

When the outcome of a construction contract cannot be reliably estimated, revenue is recognized only in proportion to the cost of the contract incurred for which repayment is relatively certain.

+ Revenue from sale of investment property.

- Financial income;

- Other income

21. Accounting principles of revenue deductions:

22. Accounting Principles for the cost price of goods sold:

23. Accounting Principle for financial expenses:

24. Accounting Principle for selling expense and enterprise administrative expense:

27. Accounting principles for disposal and liquidation of fixed assets and investment property - Corporate income tax represents the total value of current and deferred tax liabilities.

- Current tax liabilities are calculated based on taxable income for the year. Taxable income differs from pre-tax profit presented in the Income Statement because taxable income excludes taxable or deductible income or expenses from other years (including carry-forward losses, if any) and also excludes non-taxable or non-deductible items.

- Deferred income tax is calculated on the differences between the book value and the tax base of asset or liability items on the financial statements and is recognized using the Balance Sheet method. Deferred income tax liabilities must be recognized for all temporary differences, while deferred income tax assets are only recognized when there is certainty of sufficient future taxable profit to offset these temporary differences.- Deferred income tax is determined based on the tax rate expected to apply in the year the asset is recovered or the liability is settled. Deferred income tax is recognized in the Statement of Income and only recorded in equity when the tax relates to items directly recorded in equity.

- Deferred income tax assets and deferred income tax liabilities are offset when the Company has a legal right to offset current income tax assets against current income tax payable and when the deferred income tax assets and deferred income tax liabilities relate to corporate income tax administered by the same tax authority and the Company intends to pay current income tax on a net basis.

- The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time, and the final determination of corporate income tax depends on the results of an audit by the competent tax authority.

28. Principles and methods for recognition of current corporate income tax expense (including supplementary corporate income tax expense under global minimum tax regulations), deferred corporate income tax expense.

29. Other accounting principles and methods.

## VI. Additional information

### 01- Money

Unit: VND

Item	Ending of quarter	Beginning of quarter
- Cash in hand	16.840.265	1.198.611



- Cash in bank	11.791.386.161	3.004.135.647
- Cash in transit		
- Cash equivalents		
<b>SubTotal</b>	<b>11.808.226.426</b>	<b>3.005.334.258</b>

- Detailed disclosure of demand deposit balances by bank that account for 10% or more of total demand
- Detailed disclosure of the content, term, and balance of each item classified as cash equivalents of the enterprise (details of each type accounting for 10% or more of total cash equivalents).

**02. Financial investments****a) Trading securities**

Item	Ending of quarter			Beginning of quarter		
	Cost	Fair value	Provision	Cost	Fair value	Provision
- Total value of shares (each type of share accounting for at least 10% of total value of shares in details)						
- Total value of bonds (each type of share accounting for at least 10% of total value of shares in details)						
- Other financial investments						
<b>SubTotal</b>						

- Reasons for changes in every investment/type of bond or share
- + In quantity
- + In quality
- Basis for determining fair value of trading securities

**b) Held to maturity investment**

Item	Ending of quarter			Beginning of quarter		
	Cost	Provision	The book value	Cost	Provision	The book value
- Short-term						
+ Term deposits (details of each short-term term deposit accounting for 10% or more of total short-term term deposits)	8.000.000.000			8.000.000.000		
+ Bonds (details of each short-term bond investment accounting for 10% or more of total short-term bond investments)						
+ Short-term loans (details of each short-term loan accounting for 10% or more of total short-term loans)						
Other investments						
b2) Long-term						

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- Term deposits						
- Bond						
+ Loans						
Other investments						
<b>SubTotal</b>	<b>8.000.000.000</b>			<b>8.000.000.000</b>		

- Disclosure of interest on held-to-maturity investments that cannot be recovered and therefore the enterprise cannot recognize revenue.

- Reasons leading to additional provision or reversal of provision for impairment of held-to-maturity

**c) Equity investments in other entities (each type of investment according to holding and voting rates in details)**

Item	Ending of quarter			Beginning of quarter		
	Cost	Provision	Fair value	Cost	Provision	Fair value
- Investment in equity of subsidiaries	108.000.000.000			108.000.000.000		
- Investments in joint ventures and associates						
+ Including: Investments in BCC contracts where the enterprise does not have joint control but receives benefits dependent on the after-tax profit of the BCC contract	29.400.000.000			29.400.000.000		
<b>SubTotal</b>	<b>137.400.000.000</b>			<b>137.400.000.000</b>		

- Summary of operations of subsidiaries, joint ventures, associates, and status of BCC contracts during the period;

- Significant transactions between the enterprise and subsidiaries, joint ventures, associates and BCC during the period.

- If fair value or recoverable amount of investments cannot be determined, clearly explain the reasons.

- Basis for determining the value of intangible fixed assets such as intellectual property rights, etc. when making capital contributions to subsidiaries, joint ventures, associates

**03. Accounts receivable - trade**

Item	Ending of quarter		Beginning of quarter	
	Amount	Provision	Amount	Provision
a) Short-term trade receivables	104.846.585.068		152.832.310.077	
Trade receivables accounting for at least 10% of total trade receivables				
Other short-term receivable				
b) Long-term trade receivables (similar to short-term trade receivables)				
- Details of long-term receivables from customers accounting for 10% or more of total long-term receivables from customers				
- Other receivables from customers				
c) Trade receivables from relevant entities (every entity in details)				
<b>SubTotal</b>				

- Reasons leading to additional provision or reversal of provision for doubtful debts



#### 04. Other receivable

Item	Ending of quarter		Beginning of quarter	
	Amount	Provision	Amount	Provision
a) Short-term receivables				
- Receivable from Distributed dividends and profit				
- Receivable from employee				
- Collateral & deposit				
- Lending of non-monetary assets;				
- Paid on behalf				
- Other receivable	210.232.312		168.732.312	
b) Long-term receivable				
- Receivable from Distributed dividends and profit				
- Receivable from employee				
Collateral & deposit				
- Lending of non-monetary assets;				
Paid on behalf				
- Other receivable				
c) Receivables from BCC contracts under joint control of the enterprise				
<b>SubTotal</b>	<b>210.232.312</b>		<b>168.732.312</b>	

- The enterprise must provide detailed disclosure of the nature, content, value, advance time, reimbursement time, expected recovery time, overdue recovery time (if any)... and other relevant information regarding cash and assets that the enterprise
- Disclosure of information on BCC contracts accounting for 10% or more of total value of BCC contracts of the enterprise/material shareholder:
  - + Number/Name of BCC contract.
  - + Nature of activities of BCC contract (description of the nature of the relationship among the parties, terms and conditions of BCC contract, rights and obligations of the enterprise related to BCC contract,...)
  - + Status and progress of BCC contract implementation.
  - + Other necessary information such as basis for valuing jointly controlled assets allocated from BCC contract (if any),...

#### 05. Shortage of assets awaiting resolution (each type of asset)

Item	Ending of quarter		Beginning of quarter	
	Quantity	Amount	Quantity	Amount
a) Money				
b) Inventories				
c) Fixed asset				
d) Other asset				

The enterprise must further disclose the timeline for determining the cause of each type of asset deficiency awaiting resolution, and the results of resolving asset deficiencies awaiting resolution from the previous period's Statement of Financial Position (resolved during the period and not yet resolved)

#### 06. Bad Debts



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Item	Ending of quarter			Beginning of quarter		
	Cost	Recovering value	debt payer	Cost	Recovering value	debt payer
- Total value of receivables, overdue debts or not due but irrecoverable debts						
- Recoverability of overdue debts						
<b>SubTotal</b>						

- Disclosure of penalties, late payment interest receivable... arising from receivables that cannot be recovered and therefore the enterprise cannot recognize revenue

**07. Inventories**

Item	Ending of quarter		Beginning of quarter	
	Cost	Provision	Cost	Provision
- Goods in transit				
- Raw materials	69.917.247.398		59.411.792.856	
- Tools and supplies	219.895.712		305.669.091	
- Work in progress				
- Finished goods	7.362.729.820		8.484.087.263	
- Merchandise inventory				
- Goods sent on consignment				
- Raw materials and supplies at bonded warehouse				
<b>SubTotal</b>	77.499.872.930		68.201.549.210	

- Criteria for allocation of raw materials and supplies
- The value of inventories degraded, deteriorates unable to consume at the end of the period:
- Amount of inventories pledged for borrowings at the end of the period:
- Reasons for additional provision for obsolete inventories or reversal of provisions for obsolete inventories:

**08. Long-term assets in progress**

Item	Ending of quarter		Beginning of quarter	
	Cost	Recovering value	Cost	Recovering value
a) Long-term work in progress (each type of assets, reasons for unfinished of assets in an ordinary course of business)				
.....				
<b>SubTotal</b>				
Item	Ending of quarter		Beginning of quarter	
b) Construction in progress (constructions accounting for at least 10% of total value of capital investment in details)				
- Shopping				
- Built				
- Periodic repair and maintenance;				
- Upgrading and renovation of fixed assets				
<b>SubTotal</b>				



**09. Increase/Decrease in tangible fixed asset**

Item	Houses and architectural objects	Machines, equipment	Transport	Device manage	Long term trees, working & killed animals	Infrastructure invested and constructed by the Government...	Other tangible fixed assets	Total
<b>Historical cost of Tangible fixed assets</b>								
Opening balance	58.319.083.985	65.090.195.313	3.835.130.727	956.443.200			807.998.000	129.008.851.225
- Purchase in year								
- Finished Construction Investment		1.238.549.400						1.238.549.400
- Other increase								
- Transfer to Investment property								
- Liquidation, resale								
- Other decrease								
Closing balance	58.319.083.985	66.328.744.713	3.835.130.727	956.443.200			807.998.000	130.247.400.625
<b>Accumulated depreciation</b>								
Opening balance								71.554.569.258
- Depreciation in year								1.252.369.767
- Other increase								
- Transfer to Investment property								
- Liquidation, resale								
- Other decrease								
Closing balance								72.806.939.025
<b>Residual value of the tangible fixed assets</b>								
- At date of Beginning								57.454.281.967
- At date of closing								57.440.461.600

- The residual value of the tangible fixed assets mortgaged or pledged for loans:
- Disclosure of perennial plants for periodic products and working animals (if any);
- Detailed disclosure of the list of existing tangible fixed assets and those disposed/sold/transferred during the period valued at 10% or more of total tangible fixed assets;
- The historical cost of fully-depreciated tangible fixed assets which are still in use:
- Fixed assets awaiting disposal at year-end:
- Commitments to the future purchase or sale of tangible fixed assets of big value:
- Other changes of tangible fixed asset:

**10. Increase, decrease in intangible fixed asset**



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Item	Right of land use	Public right	Copyright , patent	trademark	SoftWare	Licenses and right concession permits	Invisible Fixed asset	Total
<b>Historical cost of Intangible fixed assets</b>								
Opening balance	10.533.835.165				30.000.000			10.563.835.165
- Purchase in year								
- Create from internal entity								
- Increase by business combination								
- Other increase								
- Liquidation, resale								
- Other decrease								
Closing balance	10.533.835.165				30.000.000			10.563.835.165
<b>Accumulated depreciation</b>								
Opening balance								30.000.000
- Depreciation in year								
- Other increase								
- Liquidation, resale								
- Other decrease								
Closing balance								30.000.000
<b>Residual value of the intangible fixed asset</b>								
- at date of Beginning								10.533.835.165
- At date of closing								10.533.835.165

- Detailed disclosure of the list of existing intangible fixed assets and those disposed/sold/transferred during the period valued at 10% or more of total intangible fixed assets

- Closing residual value of intangible fixed asset put up as collateral for loans

- Fully depreciated fixed assets still being used

- Changes in depreciation method

- Other specification datas and reconciliations:

**11. Increase/Decrease in financial-leasing fixed asset**

Item	Houses and architectural objects	Machines, equipment	Transport	Device manage	Other tangible fixed assets	Invisible fixed asset	Total
<b>Historical cost of Financial leasing fixed assets</b>							
Opening balance							
- Financial-leasing in year							
- Re-Purchase Financial-leasing Fixed asset							
- Other increase							



- Return Financial-leasing Fixed asset							
- Other decrease							
Closing balance							
<b>Accumulated depreciation</b>							
Opening balance							
- Depreciation in year							
- Re-Purchase Financial-leasing Fixed asset							
- Other increase							
- Return Financial-leasing Fixed asset							
- Other decrease							
Closing balance							
<b>Residual value of financial-leasing fixed asset</b>							
- At date of Beginning							
- At date of closing							

\* The contingent rent recorded as a cost in the period:

\* Bases for determining the contingent rent:

\* Provision on continued lease or the right to purchase the asset

- Detailed disclosure of the list of existing finance lease fixed assets valued at 10% or more of total finance lease fixed assets

## 12. Biological assets

### 12.1. Other biological assets, excluding bearer animals that have reached maturity

Item	Ending of quarter		Beginning of quarter	
	Cost	Recovering value	Cost	Recovering value
<b>1. Animals raised for one-time product</b>				
a) Short-term animals raised for one-time product				
b) Long-term animals raised for one-time product				
<b>2. Seasonal crops or one-time product plants</b>				
a) Short-term seasonal crops or one-time product plants				
b) Long-term seasonal crops or one-time product plants				
<b>3. Bearer animals for periodic products that have not reached maturity</b>				

- Description of biological asset types valued at 10% or more of total biological assets: nature, characteristics of each biological asset type, accounting policies applied to each biological asset type,...;

- Method of allocating care and cultivation costs during the period for parent biological assets, newly created biological assets, agricultural products...;

- Depreciation method for biological assets;

- Useful life/depreciation rate of biological assets;

- Original cost and accumulated depreciation at the beginning and end of the accounting period;



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- Provisions for impairment of biological assets (if any);
- Value of biological assets used as mortgage or pledge to secure liabilities at the end of the period;
- Commitments to invest in or purchase biological assets;
- Changes such as disclosure of observable and measurable fair value less costs to sell of biological assets that the enterprise can observe and measure (if any);
- Disclosure of other issues related to biological assets.

**12.2. Bearer animals for periodic products that have reached maturity**

Item	Tổng cộng
<b>Original cost</b>	
Opening balance	
- Purchases during the year	
- Disposal, sale	
- Other decreases	
- Closing balance	
<b>Accumulated depreciation</b>	
Opening balance	
- Depreciation during the year	
- Other increases	
- Disposal, sale	
- Other decreases	
Closing balance	
<b>Net book value</b>	
- At beginning of year	
- At end of year	

**12. Increase/Decrease in investment property**

Item	Opening quarter	Increase in quarter	Decrease in quarter	Closing quarter
<b>a) Investment properties for lease</b>				
<b>Original cost</b>				
- Land using right				
- House				
- House and the Land use right				
- Infrastructure				
<b>Accumulated depreciation</b>				
- Land using right				
- House				
- House and the Land use right				
- Infrastructure				
<b>Residual value of investment property</b>				
- Land using right				
- House				
- House and the Land use right				
- Infrastructure				



<b>b) Property held for capital appreciation</b>				
<b>Original cost</b>				
- Land using right				
- House				
- House and the land use right				
- Infrastructure				
<b>Accumulated impairment</b>				
- Land using right				
- House				
- House and the land use right				
- Infrastructure				
<b>Remaining value</b>				
- Land using right				
- House				
- House and the land use right				
- Infrastructure				

- Closing residual value of investment properties put up as collateral for loans
  - Historical cost of fully depreciated fixed asset held for lease or capital appreciation
  - Detailed disclosure of the list of existing investment properties and those disposed/sold during the period valued at 10% or more of total investment properties;
- Other specification datas and reconciliations

**14. Deferred expenses**

Item	Ending of quarter	Beginning of quarter
a) Short-term (details by expense content)		
- Prepaid expense for operating lease of tangible fixed asset		
- Dispatched tools and supplies		
- Borrowing expenses		
- Others (Detailed if big value)	330.154.333	1.814.599.355
b) Long-term (details by expense content)		
- Enterprise establishment expenses		
- Insurance premiums		
- Others (Detailed if big value)	1.553.489.315	1.553.489.315
<b>SubTotal</b>	<b>1.883.643.648</b>	<b>3.368.088.670</b>

**14. Other Assets**

Item	Ending of quarter	Beginning of quarter
a) Short-term (Detail on each item)		
b) Long-term (Detail on each item)		
<b>SubTotal</b>		

**15. Borrowings and finance lease liabilities**

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Item	Ending of quarter		In quarter		Beginning of quarter	
	Amount	Mount of repay the loan	Increase	Decrease	Amount	Mount of repay the loan
a) Short-term borrowings (detailed disclosure by counterparty if balance accounts for 10% or more of total short-term borrowings)	171.360.288.140		113.928.418.812	122.778.339.130	180.210.208.458	
.....						
b) Long-term borrowings (detailed disclosure by counterparty if balance accounts for 10% or more of total long-term borrowings)	37.201.416.350		4.000.000.000	1.033.000.000	34.234.416.350	
.....						
c) Borrowings from related parties						
<b>SubTotal</b>						

d) Finance lease liabilities (detailed disclosure by counterparty if balance accounts for 10% or more of total finance lease liabilities)

Good Thru	This quarter			Previous quarter		
	Currency	Company Name of Seller	Company Name of Buyer	Currency	Company Name of Seller	Company Name of Buyer
- Up to 1 year						
- Over 1 year to 5 years						
- Over 5 years						
Finance lease liabilities from related parties						

d) Overdue borrowings and finance lease liabilities not yet paid (detailed disclosure by counterparty if balance accounts for 10% or more of total overdue borrowings and finance lease liabilities not yet paid)

Item	Ending of quarter		Beginning of quarter	
	Principle	Interest	Principle	Interest
- Borrowing:				
- Finance lease liabilities:				
- Reasons for overdue non-payment				
<b>SubTotal</b>				

e) Overdue borrowings and finance lease liabilities from related parties not yet paid

Item	Ending of quarter		Beginning of quarter	
	Principle	Interest	Principle	Interest
- Borrowings;				
- Finance lease liabilities;				
- Reasons for overdue non-payment				
<b>SubTotal</b>				



**16. Payable to supplier**

Item	Ending of quarter	Beginning of quarter
a) Short-term accounts payable to suppliers	12.993.400.779	5.834.729.925
- Each entity accounting for at least 10% of total trade payables in details		
- Payables to other entities		
b) Long-term trade payables (similarly to short-term trade payables)		
- Details of each counterparty accounting for 10% or more of total accounts payable		
- Accounts payable to other counterparties		
<b>SubTotal</b>	<b>12.993.400.779</b>	<b>5.834.729.925</b>
c) Overdue debts		
- Details of each counterparty accounting for 10% or more of total overdue amount;		
- Other counterparties		
<b>SubTotal</b>		
d) Trade payables to relevant entities (each entity in details)		

**18. Dividends and profits payable**

Item	Ending of quarter	Beginning of quarter
Dividends and profits payable		

- Disclosure of the deadline for paying dividends or profits in cash, non-monetary assets to shareholders, owners, etc.;

- Dividends and profits committed to be paid but overdue that the enterprise has not yet paid to shareholders, owners, etc.

**17. Taxes and other payments to the State**

Item	Beginning of quarter	Amount payable in quarter	Amount paid in quarter	Ending of quarter
a) Payables (each type of taxes in details)				
- Short-term				
- Value Added Tax				
- Special consumption tax				
- Import & export duties				
- Profit tax	4.650.101.736	727.593.725	4.650.101.736	727.593.725
- Personal income tax	76.325.580	21.728.819	68.980.574	29.073.825
- Natural resource tax	425.970	1.300.920	1.173.120	553.770
- Land & housing tax, land rental charges				
- Other taxes				
- Fee & charge & other payables				
- Long-term				
<b>SubTotal</b>	<b>4.726.853.286</b>	<b>750.623.464</b>	<b>4.720.255.430</b>	<b>757.221.320</b>



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b) Receivables (each type of taxes in details)				
- Short-term				
- Value Added Tax				
- Special consumption tax				
- Import & export duties				
- Profit tax				
- Personal income tax				
- Natural resource tax				
- Land & housing tax, land rental charges				
- Other taxes				
- Fee & charge & other payables				
- Long-term				
<b>SubTotal</b>				

In case the enterprise is subject to supplementary corporate income tax payment under global minimum tax regulations, it must disclose the criteria or basis for recognizing the supplementary corporate income tax payable in the reporting year as well as

**18. Accruals**

Item	Ending of quarter	Beginning of quarter
a) Short-term accruals		
- Accruing into expenses incurred from annual leave salary		
- Expenses incurred from suspension of business		
- Accrued expenses incurred from provisional determination of costs of sold goods or held for sale properties		
- Other accrued expenses	722.065.061	631.601.485
a) Long-term accruals		
- Interest borrow		
- Other items (in details)		
.....		
<b>SubTotal</b>	<b>722.065.061</b>	<b>631.601.485</b>

**19. Other payable**

Item	Ending of quarter	Beginning of quarter
a) Short-term Other payable		
- Surplus assets awaiting for resolution		
- Trade Union fees	449.328.202	426.778.202
- Social insurance	77.928.000	
- Health insurance	13.752.000	
- Unemployment insurance	6.112.000	
- Short term deposits, mortgages and collateral		
- Other payables	164.410.321	123.329.321
- Phải trả về cổ phần hóa	205.875.000	205.875.000
<b>SubTotal</b>	<b>917.405.523</b>	<b>755.982.523</b>
b) Long-term Other payable		



- Long term deposits, mortgages and collateral		
- Other payable		
c) Overdue debts (each item in details, reasons for non-payment of overdue debts)		
<b>SubTotal</b>		

## 20. Unrealized turnover

Item	Ending of quarter	Beginning of quarter
a) Short-term unrealized turnover		
- Unearned revenues		
- Revenues from traditional client programs		
- Other unearned revenues		
b) Long-term unrealized turnover		
Unearned revenues		
Revenues from traditional client programs		
- Other unearned revenues		
c) Non-performance of contract with clients (each item in details, reasons for non-performance)		
<b>SubTotal</b>		

## 21. Issued bond

### 21.1. Ordinary bonds

Item	Ending of quarter	Beginning of quarter
a) Issued bond		
- Bond face value		
- Bond discount		
- Additional bond		
<b>SubTotal</b>		
b) Detailed description of bonds held by entities (each type of bonds in details)		
.....		
<b>SubTotal</b>		

The enterprise must provide detailed disclosure of the issue date; quantity of each type of bond issued; interest rate of issued bonds; original maturity of issued bonds by group of bonds issued at par, at discount or

### 21.2. Convertible bonds

The enterprise must disclose information on:

- a. Convertible bonds at the beginning of the fiscal year
  - Issuing time, principal term and remaining term of each type of convertible bond
  - Quantity of each type of convertible bonds
  - Par value, interests of each type of convertible bonds
  - Conversion ratio of each type of convertible bonds
  - Discount rate used for determination of value of principal of each type of convertible bonds
  - Value of principal and conversion option of each type of convertible bonds
- b. Convertible bonds additionally issued during the fiscal year
  - Issuing time, principal term of each type of convertible bond
  - Quantity of each type of convertible bonds



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- Par value, interests of each type of convertible bonds
- Conversion ratio of each type of convertible bonds
- Discount rate used for determination of value of principal of each type of convertible bonds
- Value of principal and conversion option of each type of convertible bonds
- c. Convertible bonds converting into shares during the fiscal year
  - Quantity of each type of convertible bonds converting into shares during the fiscal year; quantity of shares additionally issued to be converted into bonds during the fiscal year
  - Value of principal of convertible bonds which are recorded to increase in owner's equity
- d. Mature convertible bonds not converting into shares during the fiscal year
  - Quantity of mature convertible bonds not converting into shares during the fiscal year
  - Value of principal of convertible bonds which are refunded to investors.
- e. Convertible bonds at the end of the fiscal year
  - Principal term and remaining term of each type of convertible bonds
  - Quantity of each type of convertible bonds
  - Conversion ratio of each type of convertible bonds
  - Discount rate used for determination of value of principal of each type of convertible bonds
  - Value of principal and conversion option of each type of convertible bonds
- g) Detailed description of bonds held by entities (each type of bonds)

## 22. Preference shares classified as liabilities

- Share price
- Entities entitled to preference shares (steering committee, officers, employees, or other entities)
- Repurchase term (time repurchase prices, other basis terms in the issuance contract);
- Value of preference shares repurchased during the fiscal year;
- Other descriptions

## 23. Provisions for payables

Item	Beginning of quarter	Số dự phòng tăng trong năm	Số dự phòng giảm trong năm	Ending of quarter
- Product warranty provisions				
- Provision for product and goods warranty				
- Construction warranty provisions				
- Provision for enterprise restructuring				
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)				
<b>SubTotal</b>				
b) Long-term provisions for payables				
- Product warranty provisions				
- Construction warranty provisions				
- Provision for enterprise restructuring				



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- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)				
<b>SubTotal</b>				

- The enterprise must disclose information on legal obligations or joint obligations, basis for estimating value (if any), etc. of environmental restoration, cleanup, restoration, and site return obligations. - Detailed disclosure of the total estimated costs that the enterprise

- Detailed disclosure of the total estimated costs that the enterprise must pay for severance allowances to employees in accordance with labor law regulations.

**24. Deferred income tax assets and Deferred income tax liability**

Item	Ending of quarter	Beginning of quarter
<b>a- Deffered income tax assets</b>		
- Corporate income tax rates used for determination of value of deferred income tax assets		
- Deferred income tax assets relate to the unused tax losses item		
- Deferred income tax assets relate to the unused tax credits item		
- Deferred income tax assets relate to the deductible temporary differences item		
- Deffered income tax assets		
<b>b- Deferred income tax liability</b>		
- Corporate income tax rates used for determination of value of deferred income tax payables		
- Deferred income tax liability incurred from taxable temporary differences		
- Deferred income tax liability		

**25. Capital****a- Reconciliation of changes in equity**

Item	Contributed capital	Equity surplus	Conversion options on convertible bonds	Owner's equity for investment	Defferent prosperity	Defferent foreign exchange	Undistributed profit after tax and fund	Other items	Total
A	1	2	3	4	5	6	7	8	9
<b>Beginning of previous year balance</b>									
- Capital growth in last year	125.000.000.000								125.000.000.000
- Profit in last year									
- Other increase									
- Reducing capital in last year									
- Loss in last year									
- Other decrease									
<b>Beginning of year balance</b>	125.000.000.000								125.000.000.000
- Capital growth in year									
- Profit in year									
- Other increase									



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- Reducing capital in year									
- Loss in year									
- Other decrease									
<b>End of this year balance</b>	<b>125.000.000.000</b>								<b>125.000.000.000</b>

**b- Detail of owners equity for investment**

Item	Ending of quarter	Beginning of quarter
- Paid-in capital of the State		
- Equity capital by other object		
<b>SubTotal</b>		

**c- Capital transactions with owners and distributions to owners**

Item	This quarter	Previous quarter
- Contributed legal capital		
+ Beginning of year equity capital		
+ Increasing equity capital of this year		
+ Decreasing equity capital of this year		
+ Equity capital of end of this year		
- Dividend, profit paid		

**d- Stocks**

Item	Ending of quarter	Beginning of quarter
- Quantity of registered stocks of issue		
- Quantity of stocks public sold		
+ Ordinary share		
+ Preference share		
- Quantity of stocks were bought-back		
+ Ordinary share		
+ Preference share		
- Quantity of stocks in circulation		
+ Ordinary share		
+ Preference share		

\* Face value of stocks in circulation

**d- Dividend**

- Dividend announced after the end of accounting period year

+ Dividend announced on common stocks:

+ Dividend announced on preferred stocks:

+ Stock dividends:

+ Portion of profits distributed to supplement the charter capital of the investee enterprise:

- Dividend of preferred stocks have not been recorded accumulated

- Disclosure of the enterprise's inability to use the entire amount collected from public offering and issuance of shares that is being frozen.

**e- Funds of business**



- Capital surplus;
- Convertible bond options;
- Investment & development funds;
- Treasury shares;
- Other funds;

**g- Income and expenses, profit or loss**

-....

-....

**26. Differences upon asset revaluation**

Item	This quarter	Previous quarter
Reasons for changes in opening and closing balance (what cases in which the assets are revaluated, which assets are revaluated, or what decisions that assets are revaluated? etc)		

**27. Foreign exchange differences**

Item	This quarter	Previous quarter
- Exchange differences due to change from financial statement prepared in foreign currency to VND		
- Exchange differences due to other reasons (detailed reasons)		

**29. Off-balance sheet items**

Item	This quarter	Previous quarter
- ≤ 1 year		
- >1 year - ≤ 5 year		
- > 5 year		

- The enterprise must disclose the quantity, type, characteristics, nature, lease term, etc. of each type or group of operating lease assets at the end of the accounting period.

b) Assets held in custody, on consignment, for processing, or for import-export on commission

- Disclosure of the value and reasons for cash and cash equivalents held by the enterprise but not available for use due to legal restrictions or other obligations that the enterprise must comply with.

- Detailed disclosure of the nature, quantity, type, technical specifications, dimensions, quality, etc. of each type of product, materials, goods, assets held in custody, for processing, at the accounting period. For logistics and warehouse management enterprises

- Goods held on consignment, agency basis, or under import-export entrustment: Enterprises must provide detailed disclosures about the quantity, types, specifications, and quality of each category of goods.

- Assets received as pledge or mortgage: The enterprise must provide detailed disclosure of each type of asset received as pledge or mortgage; each term and counterparty of pledge or mortgage, etc.

- Assets of other entities discovered as surplus during inventory count.

c) Infrastructure assets not included as state capital component in the enterprise: The enterprise must disclose original cost and accumulated depreciation in accordance with relevant legal regulations.

d) Assets of the enterprise used as pledge or mortgage: The enterprise must provide detailed disclosure of each type of asset used as pledge or mortgage; each term and counterparty receiving pledge or mortgage, etc.

e) Foreign currencies: The enterprise must provide detailed disclosure of the quantity of each type of foreign currency calculated in original currency.

Monetary gold: The enterprise must present the quantity according to domestic units of measurement

Precious metals and gemstones: The enterprise must provide detailed disclosure of original cost, quantity and type of precious metals and gemstones.



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d) Doubtful debts written-offs: Description of value (national currency and VND) of doubtful debts written-offs within 10 years from the date on which the doubtful debts are written off according to every entity or reasons for write-offs

g) Interest on deferred payment and installment when purchasing assets: The enterprise must disclose the number of deferred payment and installment periods; total interest paid; interest still payable on deferred payment and installment purchase of assets

h) Interest on deferred payment and installment when selling assets: The enterprise must disclose the number of deferred payment and installment periods; total interest receivable; interest received; interest still receivable on deferred payment and installment sale of assets.

i) Other information on off-balance sheet items to provide useful information to report users

**31. Classification of assets held by the enterprise belonging to other parties but with restricted use due to legal limitations or liabilities that the enterprise is obligated to pay under contractual agreement or legal provisions**

Item	This quarter	Previous quarter
<b>Assets</b>		
- Cash and cash equivalents		
- Receivables		
- Inventory		
- Fixed assets		
- Investment property		
- Other assets		
<b>SubTotal</b>		
<b>Liabilities</b>		
- Accounts payable to suppliers		
- Borrowings payable		
- Other payables		
- Other liabilities		
<b>SubTotal</b>		

**30. Other information provided by enterprises**

- Disclosure of information on the basis for determining the value of non-monetary assets sponsored or
- Other information

**VII. Additional information for the items presented in the income statement**

**1. Total sales goods and services (Code 01)**

Item	This quarter	Previous quarter
<b>a. Revenue</b>		
- Goods sale	119.862.473.800	
- Services sale		
- Revenue of Construction contracts (For Construction activities)		
+ Sales of construction contracts is recognized in this period;		
+ Total accumulated revenue of construction contracts are recorded at the time making financial statement;		
- Subsidy and price support revenue		



- Other revenue	181.818.182	
<b>SubTotal</b>	<b>120.044.291.982</b>	
b) Revenue regarding relevant entities (each entity in details)		
c) If the total amount of advances is recorded to revenues from asset lease, additional description is required in order to compare with the method which revenues are allocated gradually over the lease term; profits and future cash flows may decrease due to the recording of total amount of advances.		

**2. Deductions (Code 02)**

Item	This quarter	Previous quarter
- sale discount		
- Devaluation of sale price		
- Sale returns		
<b>SubTotal</b>		

**3. Cost of goods sold (Code 11)**

Item	This quarter	Previous quarter
- Cost price of sold Goods	112.986.917.733	
- Cost price of sold Services		
- Wastage, loss inventory		
- Other expenses exceeding ordinary standards which are included in cost price		
- Other costs in excess of normal levels included directly in cost of goods sold		
- Provision For decline in inventory		
Decrease in cost price of goods sold		
<b>SubTotal</b>	<b>112.986.917.733</b>	

**4. Gain/loss on disposal and liquidation of investment property**

Item	This quarter	Previous quarter
- Revenue from disposal and liquidation of investment property		
- Net book value of investment property		
- Costs of disposal and liquidation of investment property		
<b>SubTotal</b>		

**4. Financial activities income (Code 21)**

Item	This quarter	Previous quarter
- Deposit interest, loan interest		
-Interests of investments		
- Distributed dividends and profits		
- interest of differences rates		
- Interest of Deferred payment Sales		
- Other Financial activities income		
- Other financial income	1.168.118	
<b>SubTotal</b>	<b>1.168.118</b>	

**5. Financial activities expenses (Code 22)**

Item	This quarter	Previous quarter
- Loan interest		



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- Loss on liquidation of Financial investments		
- Loss on differences rates		
- Provision For long-term and short-term Investment Devaluation		
- Other Financial expenses		
- Decreases in financial expenses		
- Unsuccessful bond and share issuance costs		
- Other financial expenses	3.516.467.659	
- Reductions in financial expenses.		
<b>SubTotal</b>	<b>3.516.467.659</b>	

**6. Other income**

Item	This quarter	Previous quarter
- Disposal or transfer of fixed asset		
- Gains from revaluation of assets		
- Collected fines		
- Deductible taxes;		
- Subsidies, sponsorships, gifts, and donations recognized as other income		
- Other items.	10.847.520	
<b>SubTotal</b>	<b>10.847.520</b>	

**7. Other expenses**

Item	This quarter	Previous quarter
- Residual value of fixed assets and expenses incurred from transfer or disposal of fixed assets		
- Losses due to revaluation of assets;		
- Fines;		
- Other items.	50.708.823	
<b>SubTotal</b>	<b>50.708.823</b>	

**8. Selling expenses and general administration expenses**

Item	This quarter	Previous quarter
a) General administration expenses incurred during the fiscal year	834.442.232	
- Expenses accounting for at least 10% of total general administration expenses in details;		
- Other general administration expenses	834.442.232	
b) Selling expenses incurred during the fiscal year	504.600.538	
- Expenses accounting for at least 10% of total selling expenses in details		
- Other general administration expenses.	504.600.538	
c) Decreases in selling expenses and general administration expenses		
- Reversal of warranty provision for products and goods;		
- Reversion of allowances for enterprise reorganizing, other allowances		
- Other decreases.		

**9. Business costs as factors**

Item	This quarter	Previous quarter
- Raw materials Cost	87.908.799.415	
- Labor Cost	2.170.636.229	



- Fixed asset depreciation	1.252.369.767	
- Outside purchasing Services Cost	59.931.968	
- Other Cost of Cash	3.845.857.121	
<b>SubTotal</b>	<b>95.237.594.500</b>	

**Note:**

For disclosure of the indicator "Production and business expenses by nature", depending on the characteristics, industry and based on the opening balance and transactions during the period of relevant accounting accounts, the enterprise shall provide detailed disclosure of

In cases where the nature of the business industry makes it impossible for the enterprise to present information elements on the Income Statement by function of expense, it may be presented by nature of expense. When presenting disclosure of production

The enterprise has the right to choose other bases but must ensure full disclosure of expenses by nature.

**10. Current income tax expense (Code 51)**

Item	This quarter	Previous quarter
- Accounting profit before tax		
- Tax calculated at current corporate income tax rate		
- Adjustments (depending on the enterprise's characteristics to disclose appropriate adjustment items):		
- Non-taxable income		
- Non-deductible expenses		
- Provision shortfall/(excess) from prior years		
....		
Corporate income tax expense		
Current corporate income tax expense	727.593.725	
Deferred corporate income tax expense (**)		
Corporate income tax expense (*)		

(\*) Corporate income tax expense for the fiscal year is estimated based on taxable income and may be subject to adjustments depending on tax authority examination

Item	This quarter	Previous quarter
- Differed income tax expense arising from taxable temporary differences		
- Differed income tax expense arising from the reversal of Deferred income tax assets		
- Differed income tax expense arising from the deductible temporary differences item		
- Differed income tax expense arising from the unused tax losses and credits item		
- Differed income tax expense arising from the reversal of Deferred income tax liabilities		
- Total Differed income tax expense		

**VIII. Additional information for the items presented in the cash flow statement**

**1. Cash held by the enterprise but not available for use**

Detailed disclosure of the value and reasons for cash and cash equivalents held by the enterprise but not available for use due to legal restrictions or other obligations that the enterprise must comply with

**2. Non-cash transactions affecting the Cash Flow Statement in the future**

- Purchasing property by receiving debts relating directly or through financial leasing operations
- Buy enterprise through issuing stocks



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- Conversion debt to equity
- Other nonmonetary transactions

**3. Proceeds from borrowings during the fiscal year**

- Proceeds from ordinary contracts;
- Proceeds from issuance of common bonds;
- Proceeds from issuance of convertible bonds;
- Proceeds from issuance of preference shares classified as liabilities
- Proceeds from government bond repo and security repo
- Proceeds from borrowings under other from

**4. Actual repayments on principal during the fiscal year:**

- Repayment on principal from ordinary contracts;
- Repayment on principal of common bonds;
- Repayment on principal of convertible bonds;
- Repayment on principal of preference shares classified as liabilities;
- Repayment on government bond repo and security repo
- Repayments on borrowings under other from.

**5. Acquisition and disposal of subsidiaries during the reporting period**

- Total value of acquisition or disposal of subsidiaries during the period;
- Portion of acquisition or disposal value of subsidiaries paid in cash and cash equivalents;
- Cash and cash equivalents belonging to subsidiaries or other business units acquired or disposed of;
- Portion of asset value (aggregated by asset type) other than cash and cash equivalents and liabilities in subsidiaries acquired or disposed of during the period.

**IX. Other informations (Additional)**

1. The potential liabilities, commitment and other financial informations:
  2. Events after the balance sheet date:
  3. Information about related partnership:
  4. Presentation of assets, revenue and business result by departments (by line of business or geographic zone) in arccoding to regulation of Accounting Standard No.28 "Segment reporting" (2):
  5. Comparative informations (about modify informations in Financial Statements of the previcus accounting year):
  6. Informations about recurring activities:
  7. Other informations:
6. Information on compliance with the going concern assumption applied when the Board of Directors determines that there are events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. In such case, the notes to the financial statements
- Full description of the main events or conditions that give rise to significant doubt about the enterprise's ability to continue operating and the Board of Directors' plans to address these events or conditions;
  - Clearly state the uncertainties known to the Board of Directors related to events or conditions that may cause significant doubt about the enterprise's ability to continue as a going concern;
  - The Board of Directors' conclusion on whether there are material uncertainties related to the enterprise's going concern, thereby determining whether the enterprise can or cannot recover assets and settle liabilities in the process
7. Disclosure of significant assumptions and estimates, including:
- a) Nature of assumptions or uncertainty of estimates;
  - b) Reasons and amounts that may be affected by assumptions or uncertainty of estimates;
  - c) Assessment of the likelihood of different scenarios;



d) Expected measures/solutions by the Board of Directors to mitigate impacts on items in the Financial Statements if uncertainties may occur in the next fiscal year.

8. Other measures/solutions:

**IX. Modifications and supplements to forms, names and contents of Financial Statement indicators compared to the Financial Statement forms prescribed by the Ministry of Finance (if any)**

- Names of indicators that have been modified, supplemented or changed according to regulations:
- Contents of indicators that have been modified, supplemented or changed according to regulations:
- Reasons for changes:

d) Overdue borrowings and finance lease liabilities not yet paid (detailed disclosure by counterparty if balance accounts for 10% or more of total overdue borrowings and finance lease liabilities not yet paid)

**Prepared by**  
(Sign, full name)



**Nguyễn Thị Kiều**

**Chief accountant**  
(Sign, full name)



**Nguyễn Thị Kiều**

Form, Day 28 month 04 year 2026



**Nguyễn Thanh Hà**

Accounting practice certificate No.:

Accounting service organizations:



**DOMENAL JOINT STOCK COMPANY**

Stock code: DMN

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**SOCIALIST REPUBLIC OF VIETNAM**

Independence - Freedom - Happiness

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No.: 37/CV/2026/DMN

Dong Thap, April 29, 2026

*Re: Explanation of the profit difference quarter 1.2026  
decreased by more than 10% compared to quarter 1.2025*

**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.

According to the quarter of 1.2026 financial report, after-tax profit decreased by more than 10% compared to quarter of 1.2025.

Explanation of the reasons:

- Due to fierce market competition, aquaculture feed prices were low in the first quarter of 2026.
- Unexpected developments in the world situation have led to price increases for some input goods and services.

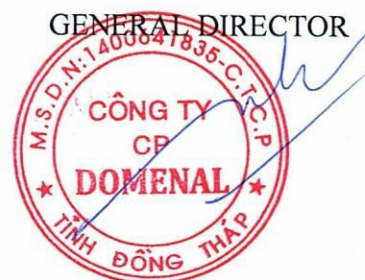
Therefore, Domenal Joint Stock Company's separate financial report shows that its after-tax profit in the first quarter of 2026 decreased by more than 10% compared to the profit in the first quarter of 2025

However, the seafood processing subsidiary has certain advantages and growing profits, so the consolidated financial report for the first quarter of 2026 still met the set targets.

Sincerely!

To:

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



*Nguyễn Thanh Hà*