

DOMENAL JOINT STOCK COMPANY

Stock code: DMN

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

-----oOo-----

No.: 38/2025/DMN

Dong Thap, April 24, 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 for 2024 as follows:

1. Organization name: DOMENAL JOINT STOCK COMPANY

- Stock code: DMN

- Address: National Highway 30, Hamlet 1, Phong My Commune, Cao Lanh District, 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:

Financial Report Quarter 1, 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: April 24, 2025 at the link:

<http://domenal.com.vn/quan-he-co-dong.html>

Sincerely!

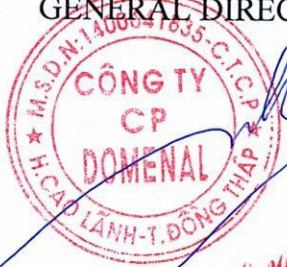
Attached documents:

- Financial Report Quarter 1, 2025
- Explanatory document

To:

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

GENERAL DIRECTOR



Nguyễn Thanh Hà

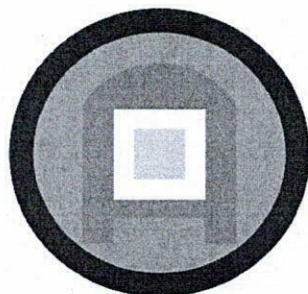
DOMENAL JOINT STOCK COMPANY

Highway 30, Hamlet 1, Phong My Commune, Cao Lanh District,

Dong Thap Province, Vietnam

Tax code : 1400641835

Website: domenal.com.vn



PARENT COMPANY FINANCIAL REPORT FOR THE FIRST QUARTER 2025

Dong Thap April 24, 2025



BALANCE SHEET*At day 31 month 3 year 2025**Apply to an enterprise that satisfy the requirements of a going concern**Unit: VND*

Item	Code	Description	Closing Balance	Opening Balance
1	2	3	4	5
A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100		209.090.407.634	196.278.684.278
I. Cash and cash equivalent	110		1.337.797.059	81.407.248
1. Cash	111	VI.01	1.337.797.059	81.407.248
2. Cash equivalent	112			
II. Short-term investments	120		4.000.000.000	
1. Short-term investments	121			
2. Provision for impairment of short-term investments	122			
3. Other short - term investment	123		4.000.000.000	
III. Short - term receivables	130		149.470.038.172	124.436.058.830
1. Trade receivables	131	VI.03.a	148.431.919.262	123.192.519.100
2. Advance to suppliers	132		899.509.910	1.080.768.730
3. Intercompany receivables	133			
4. Construction contract progress receivables	134			
5. Short-term lending receivables	135			
6. Other short-term receivables	136	VI.04.a	138.609.000	162.771.000
7. Provision for doubtful debts (*)	137			
8. Shortage of assets awaiting resolution	139	VI.05		
IV. Inventories	140	VI.07	51.600.984.194	69.658.220.203
1. Inventories	141		51.600.984.194	69.658.220.203
2. Provision for decline in inventory (*)	149			
V. Current assets	150		2.681.588.209	2.102.997.997
1. Short-term prepaid expenses	151	VI.13.a	171.198.751	243.060.771
2. VAT deducted	152		1.859.937.226	1.859.937.226
3. Taxes and payable to state budget	153	VI.17.b	650.452.232	
4. Government bonds purchased for resale	154			
5. Current assets	155	VI.14.a		
B. FIXED ASSETS & LONG-TERM INVESTMENTS (200 = 210 + 220 + 240 + 250 + 260)	200		208.790.028.988	210.441.490.389
I. Long - term receivables	210			
1. Long - term receivable - trade	211	VI.03.b		
2. Long-term prepaid to supplier	212			
2. Investment in equity of subsidiaries	213			
3. Long-term intercompany receivables	214			
5. Long-term lending receivables	215			
6. Other long-term receivables	216	VI.04.b		
7. Provision for doubtful debts (*)	219			
II. Fixed assets	220		69.072.725.817	70.674.806.664

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	Closing Balance	Opening Balance
1	2	3	4	5
1. Tangible fixed assets	221	VI.09	58.538.890.652	60.140.971.499
- Original cost	222		127.397.512.111	127.397.512.111
- Accumulated depreciation (*)	223		(68.858.621.459)	(67.256.540.612)
2. Financial leasing fixed assets	224	VI.11		
- Original cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	VI.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)
III. Investment real estate	230	VI.12		
- Original cost	231			
- Accumulated depreciation (*)	232			
IV. Long-term asset in progress	240	VI.08		
1. Long-term business costs in progress	241	VI.08.a		
2. Long-term construction costs in progress	242	VI.08.b		
V. Long- term financial Investments	250		137.400.000.000	137.400.000.000
1. Investment in equity of subsidiaries	251		108.000.000.000	108.000.000.000
2. Investment in joint-venture	252			
3. Cash for long-term stock	253		29.400.000.000	29.400.000.000
4. Long-term allowance for financial investment(*)	254			
5. Held to maturity investment	255			
VI. Other long-term assets	260		2.317.303.171	2.366.683.725
1. Long-term Prepaid expense	261	VI.13.b	2.317.303.171	2.366.683.725
2. Deffered income tax assets	262	VI.24.a		
3. Long-term equipment, spare parts for replacement	263			
4. Other long-term assets	268	VI.14.b		
TOTAL ASSETS (250 = 100 + 200)	270		417.880.436.622	406.720.174.667
SOURCE				
A. PAYABLE DEBTS (300= 310 + 330)	300		250.281.350.730	243.576.785.177
I. Short-term liability	310		203.146.934.380	195.442.368.827
1. Short-term payable to supplier	311	VI.16.a	10.678.580.130	11.045.244.768
2. Short-term advances from customers	312		9.802.046.547	7.171.272.136
3. Taxes and payable to state budget	313	VI.17.a	375.720	263.941.339
4. Payable to employees	314		416.979.523	1.017.051.627
3. Short-term expense paid	315	VI.18.a	662.885.129	450.771.572
6. Intercompany payable	316			
7. Construction contract progress payment due to customers	317			
8. Short-term unearned revenue	318	VI.20.a		
9. Other short-term payable items	319	VI.19.a	1.590.012.623	5.739.391.623
10. Short-term borrowings and finance lease liabilities	320		179.996.054.708	169.754.695.762
11. Short-term provisions for payables	321	VI.23.a		

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	Closing Balance	Opening Balance
1	2	3	4	5
12. Bonus & welfare funds	322			
13. Price stabilization fund	323			
14. Government bonds purchased for resale	324			
II. Long-term liability	330		47.134.416.350	48.134.416.350
1. Trade payables	331			
2. Intercompany long-term payables	332			
3. Other long-term payables	333	VI.18.b		
4. Intra-company payables for operating capital received	334			
5. Intra-company long-term payables	335			
6. Long-term unearned revenue	336	VI.20.b		
7. Other long-term payables	337	VI.19.b	6.500.000.000	6.500.000.000
8. Long -term Financial loan and leasing liabilities	338		40.634.416.350	41.634.416.350
9. Convertible bonds	339			
10. Preference shares	340			
11. Deferred income tax liability	341	VI.24.b		
12. Long-term provision	342	VI.23.b		
13. Development of science and technology fund	343			
B. CAPITAL (400 = 410 + 430)	400		167.599.085.892	163.143.389.490
I. Capital	410	VI.25	167.599.085.892	163.143.389.490
1. Contributed legal capital	411		125.000.000.000	125.000.000.000
- Ordinary shares with voting rights	411a		125.000.000.000	125.000.000.000
- Preference shares	411b			
2. Share premium	412			
3. Conversion options on convertible bonds	413			
4. Other capital	414			
5. Treasury stock (*)	415			
6. Differences upon asset revaluation	416			
7. Foreign exchange differences	417			
8. Investment & development funds	418		5.974.148.571	5.974.148.571
9. Enterprise reorganization assistance fund	419			
10. Other funds	420			
11. Undistributed earnings	421		36.624.937.321	32.169.240.919
- Undistributed earnings at the end of the previous period	421a		32.169.240.919	31.388.179.292
- This period undistributed earnings	421b		4.455.696.402	781.061.627
12. Construction investment fund	422			
II. Other sources and funds	430	VI.28		
1. Sources of expenditure	431			
2. Budget resources used to acquire fixed assets	432			
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		417.880.436.622	406.720.174.667

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

Form, Day 24 month 4 year 2025

Prepared by
(Sign, full name)


Nguyễn Thị Kiều

Chief accountant
(Sign, full name)


Nguyễn Thị Kiều

Director
(Signature, seal)

Nguyễn Thanh Hà

Accounting practice certificate No.:

Accounting service organizations:

INCOME STATEMENT

Quarter 1, 2025

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	113.995.248.950	193.237.378.400	113.995.248.950	193.237.378.400
2. Deductions	02	VII.2				
3. Net sales (10 = 01 - 02)	10		113.995.248.950	193.237.378.400	113.995.248.950	193.237.378.400
4. Cost of goods sold	11	VII.3	104.598.527.660	182.159.724.608	104.598.527.660	182.159.724.608
5. Gross profit/ (loss) (20 = 10 - 11)	20		9.396.721.290	11.077.653.792	9.396.721.290	11.077.653.792
6. Financial activities income	21	VII.4	572.743	680.787.241	572.743	680.787.241
7. Financial activities expenses	22	VII.5	3.297.249.255	3.601.224.789	3.297.249.255	3.601.224.789
- In which: Loan interest expenses	23					
8. Selling expenses	25	VII.8		44.270.100		44.270.100
9. General & administration expenses	26	VII.8	530.424.275	726.869.529	530.424.275	726.869.529
10. Net operating profit/(loss) (30 = 20 + (21 -22) - 25 - 26)	30		5.569.620.503	7.386.076.615	5.569.620.503	7.386.076.615
11. Other income	31	VII.6				
12. Other expenses	32	VII.7				
13. Other profit/(loss) (40 = 31 - 32)	40					
14. Profit/(loss) before tax (50 = 30 + 40)	50		5.569.620.503	7.386.076.615	5.569.620.503	7.386.076.615
15. Current business income tax charge	51	VII.10	1.113.924.101	1.477.215.323	1.113.924.101	1.477.215.323
16. Deffered business income tax charge	52	VII.11				
17. Profit/(loss) after tax (60 = 50 - 51 - 52)	60		4.455.696.402	5.908.861.292	4.455.696.402	5.908.861.292
18. Earning per share (*)	70					
19. Diluted earning per share	71					

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

Day 24 month 04 year 2025

Prepared by
(Sign, full name)

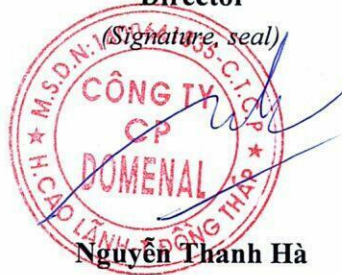
Nguyễn Thị Kiều

Chief accountant
(Sign, full name)

Nguyễn Thị Kiều

Director

(Signature, seal)



Nguyễn Thanh Hà

Accounting practice certificate No.:

Accounting service organizations:

CASH FLOW STATEMENT

(Direct Method)

Quarter 1, 2025

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
I. Cash flows from operating activities				
1. Gains from sales of goods and service provisions and other gains	01		91.386.338.928	156.978.322.966
2. Payments to suppliers	02		(81.150.306.314)	(166.221.299.614)
3. Payments to employees	03		(1.547.486.850)	(248.288.447)
4. Loan interests already paid	04		(3.346.569.157)	(3.419.566.090)
5. Payments for corporate income tax	05		(2.010.000.000)	
6. Other gains	06		9.220.605.500	31.968.173.238
7. Other disbursements	07		(13.685.374.076)	(16.696.471.601)
Net cash flows from operating activities	20		(1.132.791.969)	2.360.870.452
II. Cash flows from investing activities				
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			
Net cash flows from investing activities	30		(4.000.000.000)	
III. Cash flows from financing activities				
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		77.238.181.780	161.800.446.999
4. Loan principal amounts repaid	34		(70.849.000.000)	(166.274.000.000)
5. Payments for financial leasehold assets	35			
6. Dividends and profit shared to the owners	36			
Net cash flows from financing activities	40		6.389.181.780	(4.473.553.001)
Net cash flows during the period (50 = 20 + 30 + 40)	50		1.256.389.811	(2.112.682.549)
Beginning cash and cash equivalents	60		81.407.248	2.181.317.970
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	1.337.797.059	68.635.421

Form, Day 24 month 04 year 2025

Prepared by
 (Sign, full name)


Nguyễn Thị Kiều

Chief accountant
 (Sign, full name)


Nguyễn Thị Kiều

Director

(Signature, seal)

Nguyễn Thanh Hà

Accounting practice certificate No.:

Accounting service organizations:

Intepretation of financial statement*Quarter 1, 2025***I- Operating characteristic**

1- Form of capital ownership: Domenal Joint Stock Company (Parent Company) is a joint stock company established and operating in Vietnam under Business Registration Certificate No. 1400641835, first registered on March 6, 2008 and was changed for the 17th time on January 20, 2017 issued by the Department of Planning and Investment of Dong Thap province

The Company's charter capital and actual contributed capital as of March 31, 2024 is 125,000,000,000 VND. The Parent Company's shares are approved to register for trading on the UPCoM market according to Decision No. 625/QĐ-SGDHN dated November 12, 2021 of the Hanoi Stock Exchange with the stock code DMN and according to the Notice No. 3397/TB-SGDHN dated November 15, 2021.

The Group includes the parent company and its subsidiary Hiep Thanh Phat Seafood Company Limited.

2- Business segment The company operates in the field of production and trade.

3- The industry Producing animal feed, poultry and aquatic products

4. The production business cycle The Company's normal production and business cycle does not exceed 12 months

5. Significant impact to operations in the reporting year:

6. Structure of enterprises The company has 01 subsidiary and 01 affiliated company

- 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. Comparative information of financial statements The figures presented in the financial statements for the fiscal year ending December 31, 2024 are comparable with the corresponding figures of the previous year

II- Accounting period, Accounting currency applied

1- Accounting period The Company's fiscal year begins on January 1 and ends on December 31 every year.

2- Accounting currency applied VND

III- Accounting Standard and Policy applied

1- Accounting policy applied The company applies the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of

2. Declaration of compliance with Accounting Standards and Accounting Regime: The Company has applied Vietnamese Accounting Standards and standard guiding documents issued by the State. Financial reports are prepared and presented in accordance with all provisions of each standard, circulars guiding the implementation of standards and the current accounting regime.

IV- Accounting policies applied

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

2. Types of foreign exchange rate Transactions arising in foreign currency are converted at the exchange rate at the date of transaction. Balances of monetary items denominated in foreign currencies at the end of the

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 Tiền và các khoản tương đương tiền bao gồm tiền mặt tại quỹ, các khoản tiền gửi không kỳ hạn, các khoản đầu tư ngắn hạn, có khả năng thanh khoản cao, dễ dàng chuyển đổi thành tiền và ít rủi ro liên quan đến việc biến động giá trị.

5. Principle of financial investment

a) Trading securities

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

b) Investments held to maturity Investments held to maturity include investments that the Company has the intention and ability to hold until maturity. Held-to-maturity investments include: term bank deposits (including bills and promissory notes), bonds, preference shares that the issuer is required to repurchase at a certain time in the future and held-to-maturity loans with the purpose of collecting interest periodically and other held-to-maturity investments.

Held-to-maturity investments are recognized starting from the date of purchase and are determined at their initial value based on the purchase price and costs related to the purchase transaction of the investments.

Interest income from held-to-maturity investments after the purchase date is recorded on the income statement on an accrual basis. Interest earned before the Company holds it is recorded as a deduction from the original price at the time of purchase.

Held-to-maturity investments are determined at cost less provision for doubtful debts.

Provision for bad debts of held-to-maturity investments is made according to current accounting regulations.

c) Loans Loans are determined at cost less provisions for bad debts. Provision for bad debts from the Company's loans is made in accordance with current accounting regulations.

d) Investments of subsidiary, joint-venture companies

đ) Investments tools capital of other parties

e) Accounting methods for other transactions relating to financial investments

6. Accounting principles for debts receivable Debt receivable is the amount of money that can be recovered from customers or other entities. Receivables are presented at book value less provisions for doubtful

2- 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 cost of direct materials, direct labor and manufacturing overhead, if any, to bring the inventory to its present location and condition [for businesses Commercial activities: Original cost of inventory includes purchase costs and other costs directly related to the purchase of inventory]. The original cost of inventory is determined according to the weighted average method (either first-in, first-out or actual physical or retail price method in the case of goods). Net realizable value is determined by the estimated selling price less the estimated costs to complete the product and incurred marketing, sales and distribution costs.

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

- Method of accounting inventory

- Setting up of the inventory price decrease reserve method The Company's inventory price decrease reserve method is appropriated according to current accounting regulations. Accordingly, the Company is allowed to make provisions for devaluation of obsolete, damaged, poor quality inventory and in cases where the original price of the inventory is higher than the net realizable value at the end of the fiscal year. accountant

8. Principles of accounting and depreciation fixed assets, financial lease fixed assets, investment real property

- Principles for recognition of fixed assets Tangible fixed assets are presented at cost less accumulated depreciation.

The original cost of a tangible fixed asset includes the purchase price and all other costs directly related to bringing the asset into a ready-to-use state.

- Principles for recognition of Intangible fixed assets Land use rights: Intangible fixed assets represent the value of land use rights and are presented at cost less accumulated depreciation. Land use rights are allocated using the straight-line method based on the land use period. (This section is for descriptive purposes only) Intangible assets created internally by the business - Research and development costs (if applicable) Expenses for research activities are recorded as expenses of the fiscal year (operating period) in which those expenses actually arise.

Intangible assets created within the enterprise arising from the development stage are only recognized when the following conditions are met:

- Identifiable assets created (e.g. computer software and new manufacturing processes);
- Certainty of future economic benefits from that asset; and
- Asset development costs can be determined reliably.

Intangible assets created internally are amortized on a straight-line basis over their estimated useful lives. In cases where intangible assets created internally by the enterprise cannot be recognized, research and development costs are accounted for in profit or loss in the fiscal year (operating period) in which the costs arise.

- Principles for disclosing investment properties: Investment real estate includes land use rights, factories, and architectural objects held by the company for the purpose of profiting from rental or waiting for price increases. Investment real estate for lease is stated at cost less accumulated depreciation. Investment real estate awaiting price appreciation is presented at cost less impairment. The original cost of purchased investment real estate includes the purchase price and directly related costs such as related legal consulting service fees, registration tax and other related transaction costs. The original price of self-built investment real estate is the final settlement value of the project or directly related costs of the investment real estate. (This section is for descriptive purposes only)

Rental investment properties are depreciated using the straight-line method over their estimated useful lives of X years.

The Company does not deduct depreciation for investment real estate held for price increase.

9. Accounting principles for Business Cooperation Contract

10. Principle of deferred corporate income tax

11. Accounting principle of prepaid expenses Prepaid expenses include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. Prepaid expenses include prepayment of land rent, establishment costs and other prepaid expenses [For illustration purposes, edited to suit each business].

Land rent represents the amount of land rent that has been paid in advance. Prepaid land rent is allocated to the Income Statement on a straight-line basis corresponding to the lease period. (If the Company has a Land Use Rights Certificate, this can be accounted for as an intangible fixed asset).

Establishment costs include costs incurred in the process of establishing the Company before the date of issuance of the Investment Certificate and are assessed as having the potential to bring future economic benefits to the Company. Establishment costs are allocated to the Income Statement on a straight-line basis within three years from the date the Company officially comes into operation.

Other prepaid expenses include the value of tools, instruments, and small components issued for use, advertising costs and training costs incurred in the period before the Company officially goes into operation. and is considered likely to bring future economic benefits to the Company. These costs are capitalized in the form of prepayments and allocated to the Income Statement, using the straight-line method in accordance with current accounting regulations.

12. Accounting principles for liabilities

13. Principle of recognition of financial debts and Financial liabilities

14. Principles Recognized and capitalized borrowing costs

15. Principle of recognition of accrued expenses

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

16. Principle and methods of recognition of Provision for payables Provisions for payables are recognized when the Company has a present obligation as a result of a past event, and it is probable that the Company will have to pay the obligation. This. Provisions are determined on the basis of the Board of Directors' estimate of the costs necessary to settle this debt obligation at the end of the operating period.

17. Principles for recording unearned revenues

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:

20- Principle and method of revenues:

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

(a)The Company has transferred substantially all the risks and rewards associated with ownership of the products or goods to the buyer;

(b)The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;

(c) Revenue is determined with relative certainty;

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

(e) Identify costs related to the sales transaction.

- Services sale: Revenue from a service provision transaction is recognized when the results of that transaction can be reliably determined. In case a service provision transaction involves multiple periods, revenue is recognized in the period according to the results of the work completed at the Balance Sheet date of that period. The result of a service provision transaction is determined when all four (4) following conditions are met:

(a) Revenue is determined with relative certainty;

(b) There is a possibility of obtaining economic benefits from the transaction providing that service;

(c) Determine the work completed at the balance sheet date; and

(d) Determine the costs incurred for the transaction and the costs to complete the service provision transaction.

- Financial activities income: Deposit interest is recorded on an accrual basis, determined on the balance of deposit accounts and the applicable interest rate (if any and deposit interest is assessed as material).

Interest from investments is recognized when the Company has the right to receive the profit. (if any and profits from investments are assessed as material).

- Revenue from Construction contracts: Revenue from the Company's construction contracts is recorded according to the Company's accounting policy on construction contracts. When the outcome of a construction contract can be estimated reliably, revenue and costs related to the contract are recognized by reference to the stage of completion of the work at the balance sheet date. calculated as a percentage of the cost incurred for the completed work at the end of the accounting period compared to the total estimated cost of the contract, except in cases where this cost is not equivalent to the total estimated cost of the contract. Construction volume has been completed. This cost may include additional costs, compensation and contract performance bonuses as agreed with the customer.

When the outcome of a construction contract cannot be estimated reliably, revenue is only recognized to the extent of contract costs incurred whose reimbursement is relatively certain.

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

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

25. The principle and method of recording current enterprise income tax, deferred enterprise income tax expense - Enterprise income tax represents the total value of the current tax payable and the deferred tax amount.

- The current tax amount payable is calculated based on taxable income for the year. Taxable income differs from pre-tax profit as reported in the income statement because taxable income does not include income or expenses that are taxable or deductible in other years (including including carry-forward losses, if any) and in addition does not include non-taxable or non-deductible items.

- Deferred income tax is calculated on the differences between the book value and the income tax base of asset or liability items on the financial statements and is recorded according to the Balance Sheet method. maths. Deferred tax liabilities must be recognized for all temporary differences and deferred tax assets are recognized only when it is probable that there will be sufficient future taxable profit to offset the difference. temporary deviation.

- Deferred income tax is determined at 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 income statement and recorded in equity only when the tax is related to items recorded directly in equity.

- Deferred tax assets and deferred tax liabilities are offset when the Company has a legally enforceable right to offset current tax assets against current tax liabilities and when the assets Deferred tax assets and deferred tax liabilities relate to corporate income taxes administered by the same tax authority and the Company intends to pay current income taxes 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 inspection results of the competent tax authority.kết quả kiểm tra của cơ quan thuế có thẩm quyền.

26. The principles and other accounting methods

V. The accounting policies applied in case enterprises do not meet the assumption of continuous operation

1. Long-term assets and long-term liabilities re-classified as short-term assets and short-term liabilities?

2. Rules for determining value of each type of assets and liabilities (according to net realizable value, recoverable value, fair value, current value, etc)

3. Financial Principles for:

- Precision

- Differences upon asset revaluation and exchange differences (recorded in the Balance sheet – if any)

VI- Additional information

01- Money

Unit: VND

Item	Ending of quarter	Beginning of quarter
- Cash in hand	880.724	4.052.487
- Cash in bank	1.336.916.335	77.354.761
- Cash in transit		
SubTotal	1.337.797.059	81.407.248

11- Costs of unfinished capital constructions

- Total cost of unfinished capital constructions

Item	Ending of quarter			Beginning of year		
	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)						

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

Other financial investments						
-----------------------------	--	--	--	--	--	--

Reasons for changes in every investment/type of bond or share

In quantity

In quality

b) Held to maturity investment

Item	Ending of quarter		Beginning of quarter	
	Cost	The book value	Cost	The book value
b1) Short-term				
Term deposits	4.000.000.000			
- Bond				
Other investments				
b2) Long-term				
- Term deposits				
- Bond				
Other investments				

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

Item	Ending of quarter			Beginning of year		
	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						
Investments in other entities	29.400.000.000			29.400.000.000		

Summary of operation of subsidiaries; joint ventures and associates during the fiscal year

Major transactions between the enterprise and its subsidiaries; joint ventures and associates during the fiscal

In case it fails to determine fair value, the explanation is required

03. Accounts receivable - trade

Item	Ending of quarter	Beginning of year
a) Short-term trade receivables	148.431.919.262	123.192.519.100
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)		
c) Trade receivables from relevant entities (every entity in details)		

04. Other receivable

Item	Ending of quarter		Beginning of year	
	Amount	Provision	Amount	Provision
a) Short-term receivables				
Equitization receivables				
- Receivable from Distributed dividends and profit				

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

- Receivable from employee			
- Collateral & deposit			
- Lending			
- Paid on behalf			
- Other receivable	138.609.000		162.771.000
b) Long-term receivable			
Equitization receivable			
- Receivable from Distributed dividends and profit			
- Receivable from employee			
Collateral & deposit			
Lending			
Paid on behalf			
- Other receivable			
SubTotal	138.609.000		162.771.000

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

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

06. Bad Debts

Item	Ending of quarter			Beginning of year		
	Cost	Recovering value	debt payer	Cost	Recovering value	debt payer
- Total value of receivables, overdue debts or not due but irrecoverable debts						
- Information about fines, deferred interest receivables etc. arising from overdue debts which are not recorded to revenues						
- Recoverability of overdue debts						
SubTotal						

07. Inventories

Item	Ending of quarter		Beginning of year	
	Cost	Provision	Cost	Provision
- Goods in transit				
- Raw materials	44.550.807.856		55.496.841.420	
- Tools and supplies	611.662.846		882.449.736	
- Work in progress				

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

- Finished goods	6.438.513.492		3.267.059.047	
- Merchandise inventory			10.011.870.000	
- Goods on consignment				
- Goods in bonded warehouse				
- Real Estate				
SubTotal	51.600.984.194		69.658.220.203	

- 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 year	
	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)				
.....				
SubTotal				
Item	Ending of quarter		Beginning of year	
b) Construction in progress (constructions accounting for at least 10% of total value of capital investment in details)				
- Shopping				
- Built				
- Repairs				
SubTotal				

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
Historical cost of Tangible fixed assets								
Opening balance	58.319.083.985	63.595.439.230	3.841.081.696	956.443.200			685.464.000	127.397.512.111
- Purchase in year								
- Finished construction investment								
- Other increase								
- Transfer to investment property								
- Liquidation, Resale								
- Other decrease								
Closing balance	58.319.083.985	63.595.439.230	3.841.081.696	956.443.200			685.464.000	127.397.512.111

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

Accumulated depreciation								
Opening balance								67.256.540.612
- Depreciation in year								1.602.080.847
- Other increase								
- Transfer to investment property								
- Liquidation, Resale								
- Other decrease								
Closing balance								68.858.621.459
Residual value of the tangible fixed assets								
- At date of beginning								60.140.971.499
- At date of closing								58.538.890.652

- The residual value of the tangible fixed assets mortgaged or pledged for loans:
- The historical cost of fully-depreciated tangible fixed assets which are still in use:
- The historical cost of fixed assets awaiting liquidation :
- 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

Item	Right of land use	Public right	Copyright , patent	trademark	SoftWare	Licenses and right concession permits	Invisible Fixed asset	Total
Historical cost of Intangible fixed assets								
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
Accumulated depreciation								
Opening balance								30.000.000
- Depreciation in year								
- Other increase								
- Liquidation, Resale								
- Other decrease								
Closing balance								30.000.000

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

Residual value of the intangible fixed asset								
- At date of beginning								10.533.835.165
- At date of closing								10.533.835.165

- Closing residual value of intangible fixed asset put up as collateral for loans
- Fully depreciated fixed assets still being used
- Other specification datas and reconciliations:

11- Increase/Decrease in financial-leasing fixed asset

Item	Houses and architectur al objects	Machines, equipment	Transport	Device manage	Other tangible fixed assets	Invisible fixed asset	Total
Historical cost of Financial leasing fixed assets							
Opening balance							
- Financial-leasing in year							
- Re-purchase financial- leasing fixed asset							
- Other increase							
- Return financial-leasing fixed asset							
- Other decrease							
Closing balance							
Accumulated depreciation							
Opening balance							
- Depreciation in year							
- Re-purchase financial- leasing fixed asset							
- Other increase							
- Return financial-leasing fixed asset							
- Other decrease							
Closing balance							
Residual value of financial-leasing fixed asset							
- 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

12- Increase/Decrease in investment property

Item	Opening year	Decrease in quarter	Increase in quarter	Closing quarter
a) Investment properties for lease				
Original cost				

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

- Land using right				
- House				
- House and the land use right				
- Infrastructure				
Accumulated depreciation				
- Land using right				
- House				
- House and the land use right				
- Infrastructure				
Residual value of investment property				
- Land using right				
- House				
- House and the land use right				
- Infrastructure				
b) Property held for capital appreciation				
Original cost				
- Land using right				
- House				
- House and the land use right				
- Infrastructure				
Accumulated impairment				
- Land using right				
- House				
- House and the land use right				
- Infrastructure				
Remaining value				
- 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

Other specification datas and reconciliations

13. Prepaid expenses

Item	Ending of quarter	Beginning of year
a) Short-term (Detail on each item)		
- Prepaid expense for operating lease of tangible fixed asset		
- Dispatched tools and supplies		
- Borrowing expenses		
- Others (Detailed if big value)	171.198.751	243.060.771
b) Long-term		
- Enterprise establishment expenses		

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

- Insurance premiums		
- Others (Detailed if big value)	2.317.303.171	2.366.683.725
SubTotal	2.488.501.922	2.609.744.496

14. Other Assets

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

15. Borrowings and finance lease liabilities

Item	Ending of quarter		In quarter		Beginning of year	
	Amount	Mount of repay the loan	Increase	Decrease	Amount	Mount of repay the loan
a) Short-term borrowing	179.996.054.708		80.090.358.946	69.849.000.000	169.754.695.762	
.....						
b) Long-term borrowing	40.634.416.350			1.000.000.000		
.....						
SubTotal	220.630.471.058		80.090.358.946	70.849.000.000	169.754.695.762	

c) Financial-leasing 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						

d) Borrowings and finance lease liabilities unpaid rent

Item	Ending of quarter		Beginning of year	
	Principle	Interest	Principle	Interest
- Borrowing:				
- Finance lease liabilities:				
- Reasons for non-payment				
SubTotal				

d) Overdue borrowings and finance lease liabilities

.....

16. Payable to supplier

Item	Ending of quarter		Beginning of year	
	Amount	Mount of repay the loan	Amount	Mount of repay the loan
a) Short-term payable to supplier	10.678.580.130		11.045.244.768	

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

- 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)				
SubTotal	10.678.580.130		11.045.244.768	
c) Overdue debts				
Each entity accounting for at least 10% of total overdue debts				
Other entities				
SubTotal				
d) Trade payables to relevant entities (each entity in details)				

17. Taxes and other payments to the State

Item	Beginning of year	Amount payable in quarter	Amount paid in quarter	Ending of quarter
a) Payables (each type of taxes in details)				
- Value Added Tax				
- Special consumption tax				
- Import & export duties				
- Profit tax	248.224.119	1.113.924.101	2.010.000.000	
- Personal income tax	15.351.850	2.212.082	20.164.384	
- Natural resource tax	365.370	1.194.960	1.184.610	375.720
- Land & housing tax, land rental charges				
- Other taxes				
- Fee & charge & other payables		3.000.000	3.000.000	
SubTotal	263.941.339	1.120.331.143	2.034.348.994	375.720
b) Receivables (each type of taxes in details)				
- Value Added Tax				
- Special consumption tax				
- Import & export duties				
- Profit tax				647.851.780
- Personal income tax				2.600.452
- Natural resource tax				
- Land & housing tax, land rental charges				
- Other taxes				
- Fee & charge & other payables				
SubTotal				650.452.232

18. Accruals

Item	Ending of quarter	Beginning of year
a) Short-term accruals		
- Accruing into expenses incurred from annual leave salary		

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

- 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		
a) Long-term accruals		
- Interest borrow		
- Other items (in details)		
.....		
SubTotal		

19. Other payable

Item	Ending of quarter	Beginning of year
a) Short-term Other payable		
- Surplus assets awaiting for resolution		
- Trade Union fees	371.596.702	353.446.702
- Social insurance	56.610.000	
- Health insurance	10.359.000	
- Unemployment insurance	4.440.000	
- Privatization payable	205.875.000	205.875.000
- Short term deposits, mortgages and collateral		
- Dividends or profits payables;		
- Other payables	941.131.921	5.180.069.921
SubTotal	1.590.012.623	5.739.391.623
b) Long-term Other payable		
- Long term deposits, mortgages and collateral	6.500.000.000	6.500.000.000
- Other payable		
SubTotal	6.500.000.000	6.500.000.000

c) Overdue debts (each item in details, reasons for non-payment of overdue debts)

20. Unrealized turnover

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

21. Issued bond**21.1. Ordinary bonds**

Item	Ending of quarter			Beginning of year		
	Amount	Interest rate	Schedule	Amount	Interest rate	Schedule
a) Issued bond						
- Bond face value						
- Bond discount						
- Additional bond						
SubTotal						
b) Detailed description of bonds held by entities (each type of bonds in details)						
.....						
SubTotal						

21.2. Convertible bonds

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
- 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
- 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

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

- 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	Ending of quarter	Beginning of year
a) Short-term provisions for payables		
- Product warranty provisions		
- Construction warranty provisions		
- Provision for enterprise restructuring		
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)		
SubTotal		
b) Long-term provisions for payables		
- Product warranty provisions		
- Construction warranty provisions		
- Provision for enterprise restructuring		
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)		
SubTotal		

24. Deferred income tax assets and Deferred income tax liability

Item	Ending of quarter	Beginning of year
a- Deffered income tax assets		
- 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- Deffered income tax liability		
- Corporate income tax rates used for determination of value of deferred income tax payables		
- Deferred income tax liability incurred from taxable temporary differences		
- Deffered income tax liability		

25- Capital

a- Reconciliation of changes in equity

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

b- Detail of owners equity for investment

Item	Ending of quarter	Beginning of year
- Paid-in capital of the State		
- Equity capital by other object		
SubTotal		

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 year
- Quantity of registered stocks of issue		
- Quantity of stocks public sold		

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

+ 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:

- Dividend of preferred stocks have not been recorded accumulated

e- Funds of business

- Investment & development funds:

- Financial reserve funds:

- 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)		

28. Funding sources

Item	This quarter	Previous quarter
- Funding sources granted during the fiscal year		
- Non-business expenses		
- Closing remaining funding sources		

29. Off-balance sheet items

a) Outsource assets: Total minimum rents in the future of irrevocable operating asset lease under following

Item	Ending of quarter	Beginning of year
- ≤ 1 year		
- >1 year - ≤ 5 year		

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

- > 5 year		
------------	--	--

b) Assets held under a trust: description of quantity, type, specification and quality of each type of asset at the end of fiscal year

Item code	Name of goods	Type, specification, quality	Unit	Quantity
	- Goods under trust or processing:			
	- Goods under trust, deposit or collateral:			

c) Foreign currencies: description of quantity of each type of foreign currency. Description of monetary golds must contain their weight according to domestic unit or international unit (ounce) and their value in USD

d) Precious metal, jewels: description of cost, quantity (according to international units) and types of precious metal or jewels

đ) 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

e) Other information about off-balance sheet items

30. Other information provided by enterprises

VII- Additional information for the items presented in the income statement

1. Total sales goods and services (Code 01)

Item	This quarter	Previous quarter
Revenue		
- Goods sale	113.995.248.950	
- 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;		
SubTotal	113.995.248.950	
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		
SubTotal		

3- Cost of goods sold (Code 11)

Item	This quarter	Previous quarter
- Cost price of sold goods	104.598.527.660	
- Cost price of sold finished goods		
In which: Accrued cost of goods, held for sale properties include:		

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

+ Accrued expense item		
+ Value of accrued expense items;		
+ Time for expenses incurred.		
- Cost price of sold services		
- Residual value, expenses incurred from transfer or disposal of investment properties;		
- Cost business of real estate investment		
- Wastage, loss inventory		
- Other expenses exceeding ordinary standards which are included in cost price		
- Provision for decline in inventory		
Decrease in cost price of goods sold		
SubTotal	104.598.527.660	

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	572.743	
SubTotal	572.743	

5- Financial activities expenses (Code 22)

Item	This quarter	Previous quarter
- Loan interest		
- Cash discount, interest of deferred payment sales		
- Loss on liquidation of financial investments		
- Loss on differences rates		
- Provision for long-term and short-term investment devaluation		
- Other financial expenses	3.297.249.255	
- Decreases in financial expenses		
SubTotal	3.297.249.255	

6. Other income

Item	This quarter	Previous quarter
- Disposal or transfer of fixed asset		
- Gains from revaluation of assets		
- Collected fines		
- Deductible taxes;		
- Other items.		
SubTotal		

7. Other expenses

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	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.		
SubTotal		

8. Selling expenses and general administration expenses

Item	This quarter	Previous quarter
a) General administration expenses incurred during the fiscal year	530.424.275	
- Expenses accounting for at least 10% of total general administration expenses in details;		
- Other general administration expenses	530.424.275	
b) Selling expenses incurred during the fiscal year		
- Expenses accounting for at least 10% of total selling expenses in details		
- Other general administration expenses.		
c) Decreases in selling expenses and general administration expenses		
- Reversion of allowances for good warranty		
- Reversion of allowances for enterprise reorganizing, other allowances		
- Other decreases.		

9- Business costs as factors

Item	This quarter	Previous quarter
- Raw materials cost	105.203.355.022	
- Labor cost	1.602.596.441	
- Fixed asset depreciation	1.602.080.847	
- Outside purchasing services cost	32.704.150	
- Other cost of cash	3.702.766.521	
SubTotal	112.143.502.981	

10- Current income tax expense (Code 51)

Item	This quarter	Previous quarter
- Cost of business income tax calculated on taxable income in current year	1.113.924.101	
- Adjust cost of business income tax of previous year on income tax expenses current year		
- Total current income tax expense	1.113.924.101	

11- Differed income tax expense (Code 52)

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		

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

- Differed income tax expense arising from the reversal of Deferred income tax liability		
- Total differed income tax expense		

VIII. Additional information for the items presented in the cash flow statement**1- Cash transaction are not to affect cash flow statement and cashs are held by enterprises but not used**

Item	This quarter	Previous quarter
- Purchasing property by receiving debts relating directly or through financial leasing operations		
- Buy enterprise through issuing stocks		
- Conversion debt to equity		
- Other nonmonetary transactions		

2. Amounts of money held by the enterprise without use: presenting value and reasons of failure of use of cash and cash equivalents held by the enterprise due to legal restrictions or other restrictions implemented by the enterprise

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.

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 accordance to regulation of Accounting Standard No.28 "Segment reporting" (2):

5- Comparative informations (about modify informations in Financial Statements of the previous accounting year):

6- Other informations (3):

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

Form, Day 24 month 04 year 2025

Prepared by

(Sign, full name)



Nguyễn Thị Kiều

Chief accountant

(Sign, full name)



Nguyễn Thị Kiều

Director

(Signature, seal)



Nguyễn Thanh Hà

Accounting practice certificate No.:

Accounting service organizations:



Stock code: DMN

■■■■■

Independence - Freedom - Happiness

-----oOo-----

Dong Thap, April 24, 2025

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

Sincerely!

GENERAL DIRECTOR

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

