

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to Clauses 3 and 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Pomina Steel Corporation hereby discloses its financial statements (FS) for Q2/2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Pomina Steel Corporation

- Stock code: POM
- Address: No. 1, Song Than 2 Industrial Park, Di An Ward, Ho Chi Minh City
- Tel.: (0274) 371 0051 Fax: (0274) 3740 862
- Email: pominabd27@gmail.com Website: www2.pomina-steel.com

2. Contents of information disclosure:

- Financial statements for Q2/2026
- ☐ Separate financial statements (the listed organization has no subsidiary, and the superior accounting unit has dependent units);
- ☒ Consolidated financial statements (the listed organization has subsidiaries);
- ☐ Combined financial statements (the listed organization has dependent accounting units with separate accounting systems).

- Cases requiring an explanation:

+ The audit firm issued an opinion other than an unmodified opinion on the financial statements (for reviewed/audited financial statements):

- ☐ Yes ☒ No

Explanatory letter if "Yes" is selected:

- ☐ Yes ☒ No

+ Profit after tax for the reporting period changes by 5% or more before and after the audit, or changes from a loss to a profit or vice versa (for the audited 2025 financial statements):

- ☐ Yes ☒ No

Explanatory letter if "Yes" is selected:

- ☐ Yes ☒ No



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

☒ Yes

☐ No

Explanatory letter if "Yes" is selected:

☒ Yes

☐ No

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

☒ Yes

☐ No

Explanatory letter if "Yes" is selected:

☒ Yes

☐ No

This information was disclosed on the Company's website on July 30, 2026 at: <http://www2.pomina-steel.com/co-dong.html>



ORGANIZATION'S REPRESENTATIVE

Legal Representative/Authorized Information Disclosure

Officer

(Signature, full name, title and seal)

Attachments:

- Financial statements for Q2/2026
- Explanatory letter regarding the 10% change in profit after tax



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