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INTERIM FINANCIAL STATEMENTS

FOR THE FIRST 6 MONTHS
OF THE FISCAL YEAR ENDING 31 DECEMBER 2026

CAMIMEX GROUP JOINT STOCK COMPANY

A&C Auditing and Consulting Co., Ltd. trading as **Baker Tilly A&C** is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities

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CAMIMEX GROUP JOINT STOCK COMPANY

GENERAL INFORMATION

Corporate information
Camimex Group Joint Stock Company (hereinafter referred to as "the Company") was established in accordance with Decision No. 911/QĐ-UBND dated 08 November 2005 of the Chairman of the Ca Mau Province People's Committee regarding the approval of the project and the transformation of Ca Mau Frozen Seafood Processing Import Export Company into a joint stock company. The Company o has been operating in accordance with Business Registration Certificate No. 2000103908 (formerly No. 6103000065), first registered on 12 January 2006 and 22nd amended on 08 August 2025, issued by the Ca Mau Province Department of Finance.

Principal business activities of the Company are processing and preserving aquatic products and products made from aquatic products.

Head office

- Address : No. 999, Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam
- Tel. : 02906 553 399

The Company's representative office is located at No. 2, Road 28, An Khanh Ward, Ho Chi Minh City.

Board of Directors
The Board of Directors during the period and up to the date of this statement includes:

Full name	Position	
Mr. Bui Si Tuan	Chairman	Re-appointed on 03 June 2025
Mr. Huynh Van Tan	Member	Re-appointed on 03 June 2025
Mr. Do Van Hai	Member	Re-appointed on 03 June 2025
Mr. Dang Ngoc Son	Member	Appointed on 03 June 2025
Mr. Lee Min	Member	Appointed on 03 June 2025

Supervisory Board
The Supervisory Board during the period and up to the date of this statement includes:

Full name	Position	
Mr. Nguyen Dang Duan	Head of the Board	Re-appointed on 24 May 2023
Mr. Nguyen Hoang Nghi	Member	Re-appointed on 24 May 2023
Ms. Nguyen Thi Tuyet Anh	Member	Appointed on 3 June 2025

Board of Management
The Board of Management during the period and up to the date of this statement includes:

Full name	Position	
Mr. Huynh Van Tan	General Director	Re-appointed on 14 June 2025
Mr. Bui Duc Cuong	Deputy General Director	Appointed on 19 April 2018
Mr. Dang Ngoc Son	Deputy General Director	Appointed on 01 July 2019

Legal Representative
The Company's legal representative during the period and up to the date of this statement is Mr. Bui Si Tuan – Chairman.

Mr. Bui Si Tuan has authorized Mr. Huynh Van Tan – General Director to sign the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026 pursuant to Power of Attorney No. 01/UQ/HĐQT/CMG.2026 dated 01 Jasnuary 2026.

Auditors
A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Camimex Group Joint Stock Company (hereinafter referred to as the "Company") presents this statement together with the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026.

Responsibilities of the Board of Management

The Board of Management is responsible for the preparation of the Interim Financial Statements that give a true and fair view of the interim financial position, the interim financial performance and the interim cash flows of the Company during the period. In order to prepare these Interim Financial Statements, the Board of Management must:

- select appropriate accounting policies and apply them consistently;
- make judgments and estimates reasonably and prudently;
- state whether applicable accounting standards have been followed or not, and all the differences subject to any material departures are disclosed and explained in the Interim Financial Statements;
- prepare the Interim Financial Statements of the Company on a going-concern basis unless it is inappropriate to presume that the Company will continue in business;
- design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Interim Financial Statements.

The Board of Management is responsible for ensuring that proper accounting records are maintained to accurately reflect, with reasonable accuracy at any time, the financial position of the Company and that such accounting records comply with the applicable accounting framework. The Board of Management is also responsible for safeguarding the Company's assets and, accordingly, for taking reasonable measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that it has complied with the above requirements in the preparation of these Interim Financial Statements.

Statement of the Board of Management

In the Board of Management's opinion, the Interim Financial Statements give a true and fair view of the interim financial position of the Company as of 30 June 2026 and of its interim financial performance and interim cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements.

For and on behalf of the Board of Management,

CAMIMEX GROUP
CAMIMEX
MSDN: 2000103908

Huynh Van Tan
General Director

Date: 28 August 2026

No. 4.0303/26/TC-AC

REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION

To: **SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT**
CAMIMEX GROUP JOINT STOCK COMPANY

We have reviewed the accompanying Interim Financial Statements of Camimex Group Joint Stock Company (hereinafter referred to as "the Company"), which were prepared on 28 August 2026, from page 06 to page 49, comprising the Interim Statement of Financial Position as of 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Interim Financial Statements.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the preparation, true and fair presentation of the Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements; and responsible for such internal control as the Board of Management determines necessary to enable the preparation and presentation of the Interim Financial Statements to be free from material misstatement due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We have conducted the review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review of interim financial information performed by independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not give a true and fair view, in all material respects, of the financial position of Camimex Group Joint Stock Company as of 30 June 2026 and of its financial performance and cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements.

Emphasis of matter
Without qualifying our opinion above, we would like to draw the readers' attention to the Note No. V.8 in the Notes to the Interim Financial Statements regarding the fact that the Company has not yet carried out procedures to transfer the right to use two land lots to the Company's name as required by law.

For and on behalf of
A&C Auditing and Consulting Co., Ltd.
Southwest Branch

CÔNG TY TNHH
KIỂM TOÁN VÀ TƯ VẤN
A&C
CHI NHÁNH
TÂY NAM BỘ

Nguyen Huu Danh - Partner
Audit Practice Registration Certificate No.: 1242-2023-008-1
Authorized Signatory

Can Tho City, 28 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION
(Full form)
As of 30 June 2026

Unit: VND

	ITEMS	Code	Note	Ending balance	Beginning balance
A -	**CURRENT ASSETS**	**100**		**426.336.814.458**	**285.023.975.553**
I.	**Cash and cash equivalents**	**110**	**V.1**	**22.521.335.545**	**20.395.043.878**
1.	Cash	111		22.521.335.545	20.395.043.878
2.	Cash equivalents	112		-	-
II.	**Short-term financial investments**	**120**		**256.784.242.398**	**201.305.296.369**
1.	Trading securities	121		-	-
2.	Provisions for devaluation of trading securities	122		-	-
3.	Short-term held-to-maturity investments	123	V.2a	256.784.242.398	201.305.296.369
4.	Provisions for impairment of short-term held-to-maturity investmen	124		-	-
5.	Other short-term investments	125		-	-
6.	Provisions for impairment of other short-term investments	126		-	-
III.	**Short-term receivables**	**130**		**140.491.651.471**	**51.663.692.680**
1.	Short-term trade receivables	131	V.3	6.290.619.458	46.289.142.535
2.	Short-term advances to suppliers	132	V.4	-	1.070.290.000
3.	Short-term intra-company receivables	133		-	-
4.	Receivables from construction contracts under percentage of compl	134		-	-
5.	Other short-term receivables	135	V.5	134.201.032.013	4.304.260.145
6.	Allowance for short-term doubtful debts	136		-	-
7.	Shortage of assets awaiting resolution	137		-	-
IV.	**Inventories**	**140**		-	-
1.	Inventories	141		-	-
2.	Allowance for devaluation of inventories	142		-	-
V.	**Current biological assets**	**150**		-	-
1.	Short-term livestock intended for one-time harvest	151		-	-
2.	Short-term seasonal or one-time harvest crops	152		-	-
3.	Provisions for impairment of current biological assets	153		-	-
VI.	**Other current assets**	**160**		**6.539.585.044**	**11.659.942.626**
1.	Short-term deferred expenses	161	V.6a	-	162.898.669
2.	Deductible VAT	162		3.065.818.378	8.023.277.291
3.	Taxes and other receivables from the State	163	V.12	3.473.766.666	3.473.766.666
4.	Trading Government bonds	164		-	-
5.	Other current assets	165		-	-

	ITEMS	Code	Note	Ending balance	Beginning balance
B -	**NON-CURRENT ASSETS**	**200**		**1.069.888.016.539**	**1.072.292.448.979**
I.	**Long-term receivables**	**210**		**-**	**-**
1.	Long-term trade receivables	211		-	-
2.	Long-term advances to suppliers	212		-	-
3.	Working capital in affiliates	213		-	-
4.	Long-term intra-company receivables	214		-	-
5.	Other long-term receivables	215	V.5b	-	-
6.	Allowance for long-term doubtful debts	216		-	-
II.	**Fixed assets**	**220**		**63.213.260.751**	**65.438.703.129**
1.	Tangible fixed assets	221	V.7	19.216.422.851	20.626.916.645
-	*Historical cost*	*222*		*30.484.245.272*	*30.484.245.272*
-	*Accumulated depreciation*	*223*		*(11.267.822.421)*	*(9.857.328.627)*
2.	Financial leased assets	224		-	-
-	*Historical cost*	*225*		-	-
-	*Accumulated depreciation*	*226*		-	-
3.	Intangible fixed assets	227	V.8	43.996.837.900	44.811.786.484
-	*Initial cost*	*228*		*50.855.513.000*	*50.855.513.000*
-	*Accumulated amortization*	*229*		*(6.858.675.100)*	*(6.043.726.516)*
III.	**Non-current biological assets**	**230**		**-**	**-**
1.	Bearer animals	231		-	-
a)	Immature bearer animals	232		-	-
b)	Mature bearer animals	233		-	-
-	*Historical cost*	*234*		-	-
-	*Accumulated depreciation*	*235*		-	-
2.	Long-term livestock intended for one-time harvest	236		-	-
3.	Long-term seasonal or one-time harvest crops	237		-	-
4.	Provisions for impairment of non-current biological assets	238		-	-
IV.	**Investment property**	**240**		**-**	**-**
-	Historical cost	241		-	-
-	Accumulated depreciation	242		-	-
V.	**Non-current assets in process**	**250**		**24.338.184.771**	**24.338.184.771**
1.	Long-term work in process	251		-	-
2.	Construction in progress	252	V.9	24.338.184.771	24.338.184.771
VI.	**Long-term financial investments**	**260**		**981.278.837.101**	**981.478.837.101**
1.	Investments in subsidiaries	261	V.2b	956.050.000.000	956.050.000.000
2.	Investments in joint ventures and associates	262	V.2b	24.428.837.101	24.428.837.101
3.	Equity investments in other entities	263	V.2b	800.000.000	1.000.000.000
4.	Provisions for impairment of long-term investments in other entities	264		-	-
5	Long-term held-to-maturity investments	265		-	-
6.	Provisions for impairment of long-term held-to-maturity investment	266		-	-
VII.	**Other non-current assets**	**270**		**1.057.733.916**	**1.036.723.978**
1.	Long-term deferred expenses	271	V.6b	1.057.733.916	1.036.723.978
2.	Deferred income tax assets	272	V.10	-	-
3.	Long-term components and spare parts	273		-	-
4.	Other non-current assets	274		-	-
	TOTAL ASSETS	**280**		**1.496.224.830.997**	**1.357.316.424.532**

	ITEMS	Code	Note	Ending balance	Beginning balance
C -	**LIABILITIES**	**300**		**467.166.948.636**	**329.345.739.892**
I.	**Current liabilities**	**310**		**466.741.948.636**	**328.920.739.892**
1.	Short-term trade payables	311	V.11	4.666.422.406	6.836.961.047
2.	Short-term advances from customers	312		-	-
3.	Payables for dividends and profit distributions	313		-	-
4.	Short-term taxes and amounts payable to the State budget	314	V.12	3.830.083.242	3.120.148.749
5.	Payables to employees	315	V.13	1.830.199.566	1.478.811.068
6.	Short-term accrued expenses	316	V.14	4.520.765.516	4.372.618.744
7.	Short-term intra-company payables	317		-	-
8.	Short-term payables relating to construction contracts under percent	318		-	-
9.	Short-term deferred revenue	319		-	-
10.	Other short-term payables	320	V.15a	190.679.298.881	81.491.781.452
11.	Short-term borrowings and financial lease liabilities	321	V.16	260.200.127.109	230.605.366.916
12.	Provisions for short-term payables	322		-	-
13.	Bonus and welfare fund	323	V.17	1.015.051.916	1.015.051.916
14.	Price stabilization fund	324		-	-
15.	Trading Government bonds	325		-	-
II.	**Non-current liabilities**	**330**		**425.000.000**	**425.000.000**
1.	Long-term trade payables	331		-	-
2.	Long-term advances from customers	332		-	-
3.	Long-term taxes and amounts payable to the State budget	333		-	-
4.	Long-term accrued expenses	334		-	-
5.	Intra-company payables for working capital received	335		-	-
6.	Long-term intra-company payables	336		-	-
7.	Long-term deferred revenue	337		-	-
8.	Other long-term payables	338	V.15b	425.000.000	425.000.000
9.	Long-term borrowings and financial lease liabilities	339		-	-
10.	Convertible bonds	340		-	-
11.	Preferred shares	341		-	-
12.	Deferred income tax liability	342		-	-
13.	Provisions for long-term payables	343		-	-
14.	Science and technology development fund	344		-	-

	ITEMS	Code	Note	Ending balance	Beginning balance
D -	**OWNER'S EQUITY**	**400**		**1.029.057.882.361**	**1.027.970.684.640**
1.	Owner's capital	411	V.18	1.018.989.900.000	1.018.989.900.000
-	*Ordinary shares with voting rights*	*411a*		*1.018.989.900.000*	*1.018.989.900.000*
-	*Preferred shares*	*411b*		-	-
2.	Share premiums	412		-	-
3.	Bond conversion options	413		-	-
4.	Other owner's capital	414		-	-
5.	Share repurchases	415		-	-
6.	Differences upon asset revaluation	416		-	-
7.	Foreign exchange differences	417		-	-
8.	Investment and development fund	418	V.18	479.579.319	479.579.319
9.	Other equity funds	419		-	-
10.	Retained profit	420	V.18	9.588.403.042	8.501.205.321
-	*Retained profit to the end of the previous period*	*420a*		*8.501.205.321*	*8.501.205.321*
-	*Retained profit for the current period*	*420b*		*1.087.197.721*	-
	TOTAL LIABILITIES AND OWNER'S EQUITY	**440**		**1.496.224.830.997**	**1.357.316.424.532**

Approved on 28 August 2026

Preparer	Chief Accountant	P.P. Legal Representative
Tran Quoc Phong	**Huynh Cong Nhan**	**Huynh Van Tan**
Preparer	**Chief Accountant**	**P.P. Legal Representative**

CAMIMEX GROUP
CAMIMEX
MSDN: 2000103908

INTERIM INCOME STATEMENT

(Full form)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year Current year	Previous year
1.	**Revenue from sales of goods and provisions of services**	01	VI.1	24.240.747.855	50.112.178.230
2.	**Revenue deductions**	02		-	-
3.	**Net revenue from sales of goods and provisions of services**	10		24.240.747.855	50.112.178.230
4.	**Cost of sales**	11	VI.2	13.962.698.400	39.264.779.624
5.	**Gross profit from sales of goods and provisions of services**	20		10.278.049.455	10.847.398.606
6.	**Gain/loss on disposal, liquidation of investment properties**	21		-	-
7.	**Financial income**	22	VI.3	17.020.151.700	15.690.317.294
8.	**Financial expenses**	23	VI.4	14.202.186.336	14.558.222.035
	In which: Interest expenses	24		13.466.707.308	13.421.995.707
9.	**Selling expenses**	25	VI.5	512.811.149	640.881.390
10.	**General and administrative expenses**	26	VI.6	9.523.626.301	8.679.275.992
11.	**Net operating profit**	30		3.059.577.369	2.659.336.483
12.	**Other income**	31	VI.7	25.200.423	-
13.	**Other expenses**	32	VI.8	1.344.483.473	1.389.775.538
14.	**Other profit**	40		(1.319.283.050)	(1.389.775.538)
15.	**Total accounting profit before tax**	50		1.740.294.319	1.269.560.945
16.	**Current income tax**	51	V.12	653.096.598	734.155.672
17.	**Deferred income tax**	52		-	-
18.	**Profit after tax**	60		1.087.197.721	535.405.273
19.	**Basic earning per share**	70	VI.9		
20.	**Diluted earnings per share**	71	VI.9		

Approved on 28 August 2026

CAMIMEX GROUP
CAMIMEX
MSDN: 2000103908

Tran Quoc Phong Preparer	Huynh Cong Nhan Chief Accountant	Huynh Van Tan P.P. Legal Representative

INTERIM CASH FLOW STATEMENT

(Full form)
(Indirect method)
For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year Current year	Previous year
I.	**Cash flows from operating activities**				
1.	***Profit/loss before tax***	***01***		***1.740.294.319***	***1.269.560.945***
2.	***Adjustments for:***				
-	Depreciation/Amortization of fixed assets and investment properties	02	V.7, V.8	2.225.442.378	2.225.442.378
-	Provisions and allowances	03		-	-
-	Exchange gain/loss due to revaluation of monetary items in foreign currencies	04	VI.3, VI.4	(154.683.708)	126.509.404
-	Gain/loss from investing and financing activities	05	VI.3	(15.893.584.082)	(15.106.660.423)
-	Borrowing costs	06	VI.4	13.466.707.308	13.421.995.707
-	Other adjustments	07		-	-
3.	***Operating profit/loss before movements in working capital***	***08***		***1.384.176.215***	***1.936.848.011***
-	Increase/decrease of receivables	09		(82.455.005.911)	1.199.831.216
-	Increase/decrease of inventories	10		-	-
-	Increase/decrease of payables	11		108.474.906.274	4.169.737.608
-	Increase/decrease of deferred expenses	12		141.888.731	(59.127.277)
-	Increase/decrease of trading securities	13		-	-
-	Interest expenses paid	14	V.14, VI.4	(13.318.560.536)	(12.348.917.463)
-	Corporate income tax paid	15		-	-
-	Other cash inflows	16		-	-
-	Other cash outflows	17		-	-
	Net cash flows generated from/(used in) operating activities	***20***		***14.227.404.773***	***(5.101.627.905)***
II.	**Cash flows from investing activities**				
1.	Purchases and construction of fixed assets and other non-current assets	21		-	-
2.	Proceeds from disposals of fixed assets and other non-current assets	22		-	-
3.	Cash outflow for lending, buying debt instruments of other entities	23		(307.864.865.469)	(13.334.477.113)
4.	Cash recovered from lending, selling debt instruments of other entities	24		267.012.303.522	19.825.908.567
5.	Equity investments in other entities	25		-	(200.000.000)
6.	Cash recovered from equity investments in other entities	26		200.000.000	-
7.	Interest earned, dividends and profits received	27		-	-
	Net cash flows generated from/(used in) investing activities	***30***		***(40.652.561.947)***	***6.291.431.454***

	ITEMS	Code	Note	Accumulated from the beginning of the year Current year	Previous year
III.	**Cash flows from financing activities**				
	Cash flows from financing activities				
1.	Proceeds from share issue and owners' contributed capital				
	Proceeds from share issue and owners' contributed capital	31		-	-
2.	Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3.	Proceeds from borrowings	33	V.16	88.894.438.650	23.264.583.500
4.	Repayment for borrowing principal	34	V.16	(60.315.510.250)	(24.590.333.500)
5.	Payment for financial lease principal	35		-	-
6.	Dividends and profit paid to the owners	36		-	-
·	***Net cash flows generated from/(used in) financing activities***	***40***		***28.578.928.400***	***(1.325.750.000)***
	Net cash flows during the year	**50**		**2.153.771.226**	**(135.946.451)**
	Beginning cash and cash equivalents	**60**	**V.1**	**20.395.043.878**	**20.428.720.887**
	Effects of fluctuations in foreign exchange rates	61		(27.479.559)	24.501.534
	Ending cash and cash equivalents	**70**	**V.1**	**22.521.335.545**	**20.317.275.970**

Approved on 28 August 2026

Tran Quoc Phong	**Huynh Cong Nhan**	**Huynh Van Tan**
Preparer	**Chief Accountant**	**P.P. Legal Representative**

This statement should be read in conjunction with the Notes to the Interim Financial Statements

NOTES TO THE INTERIM FINANCIAL STATEMENTS
For the first 6 months of the fiscal year ending 31 December 2026

I. GENERAL INFORMATION

1. Ownership form
Camimex Group Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company.

2. Business field
The Company operates in trade and service sector.

3. Principal business activities
Principal business activities of the Company are to process and preserve aquatic products and other products made from aquatic products.

4. Normal operating cycle
The Company's normal operating cycle is within 12 months.

5. Effects of the Company's operation during the period on the Interim Financial Statements
During the period, the Company provided services and granted loans to related parties, with revenue and loan interest income of VND 8.600.756.763 and VND 14.565.180.742, respectively, resulting in a profit of VND 23.165.937.505.

6. Structure of the Company

Subsidiary	Address	Principal business activities	Ownership interest	Percentage of benefit	Percentage of voting right
Camimex Joint Stock Company	No. 333 Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Vietnam	Processing aquatic products of all kinds; importing and exporting aquatic products of all kinds; providing warehouses and commodity storage in refrigerated warehouses	74,03%	74,03%	74,03%
Camimex Organic Limited Company (i)	Nha Hoi Hamlet, Tam Giang Commune, Ca Mau Province, Vietnam	Produce aquatic breeds, grow shrimps and other aquatic animals, and wholesale aquatic products	19,8%	19,8%	19,8%
Camimex Logistics Joint Stock Company	No. 33/3 Go O Moi Street, Quarter 2, Phu Thuan Ward, Ho Chi Minh City, Vietnam	Leasing frozen storage; providing services of cargo transport, loading and unloading and entrusted export-import	86,67%	86,67%	86,67%
Camimex Foods Joint Stock Company	No. 999 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam	Processing and preserving aquatic products and products made from aquatic products	83,3%	83,3%	83,3%

Subsidiary	Address	Principal business activities	Ownership interest	Percentage of benefit	Percentage of voting right
Camimex Farm Joint Stock Company	No. 999 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam	Marine aquaculture	60,51%	60,51%	60,51%

7. Headcount

As of the reporting date, the Company's headcount is 57 (headcount at the beginning of the year: 48).

8. Statement of information comparability on the Interim Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period. During the period, the Company adopted the Vietnamese Enterprise Accounting System,which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99") in place of Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain items in the financial statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance" columns and "Previous Period" columns on the interim Financial Statements have been restated in accordance with the new classifications and terminology presented in Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owner's equity and profit after tax.

9. Other information

The Company's shares have been listed on the Ho Chi Minh City Stock Exchange (HOSE) under the stock code "CMX" according to Decision No. 234/2010/QĐ-SGDHCM dated 2 November 2010 issued by the Stock Exchange. The first trading day was 9 November 2010. The number of shares listed as at the end of the accounting period was 101.898.990 shares, with a par value of VND 10.000/share.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY UNIT

1. Annual accounting period

The annual accounting period of the Company is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is the Vietnamese Dong (VND), because transactions of the Company are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Company applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System, which were issued together with the Circular 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") and the Ministry of Finance's guiding circulars on the implementation of accounting standards in the preparation and presentation of financial statements.

Adoption of the new enterprise accounting regime

The fiscal year ended 31 December 2026 is the first period when the Company adopts the Vietnamese Enterprise Accounting System under the Circular 99 in replacement to the Circular No. 200/2014/TT-BTC dated 22 December 2014. The transition to the application of Circular 99 is carried out using the following methods:

- For changes in accounting policies where the Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where the Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

2. Statement of the compliance with the Accounting Standards and System

The Company's Board of Management has complied with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Combine Interim Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Accounting convention

The Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

2. Foreign currency transactions

Transactions denominated in foreign currencies are translated at the spot exchange rate at the date of transaction. The balances of monetary items denominated in foreign currencies at the reporting date (excluding foreign currency-denominated receivables for which an allowance for doubtful debts has been made) are revalued at the average buying and selling rates applicable to wire transfer of HDBank – Ben Tre Branch (the Bank with which the Company regularly conducts transactions).

Exchange differences arising from the transactions denominated in foreign currency during the period are recognized in financial income (if a gain) or financial expenses (if a loss). Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the reporting date are presented on the basis of net amount of total gains and total losses arising from the revaluation of such items and are recognized in financial income (if a gain) or financial expenses (if a loss).

3. Cash

Cash includes cash on hand and cash in bank.

4. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. Held-to-maturity investments include: term deposits and held-to-maturity loans for the purpose of receiving periodical interest.

Held-to-maturity investments are initially recognized at cost, including the acquisition cost and directly attributable transaction costs (such as transaction fees, brokerage commissions, etc.). Interest accrued prior to the acquisition date is deducted from the cost of the investment upon initial recognition. After initial recognition, these investments are measured at cost. Interest income earned after the acquisition date is recognized in financial income using accrual basis.

Where a discount or premium arises at the time of purchase, the discount is gradually allocated over the remaining term of the investment on a straight-line basis, resulting in an increase in the carrying amount of the investment and recognition as financial income; the premium is gradually allocated over the same period using the a straight-line basis, resulting in a decrease in the carrying amount of the investment and recognition as financial expenses.

Where held-to-maturity investments with a floating interest rate are revalued periodically in line with market conditions, and where the update to the floating interest rate would offset the discount or premium relating to the instrument's advantage or disadvantage, the discount or premium is allocated over the period from the date of purchase to the next interest rate reset date (the date on which the bond's nominal interest rate is determined in accordance with market interest rate movements). Where a held-to-maturity investment has a floating interest rate that is periodically reset in line with market conditions, and the discount or premium relating to the instrument's advantages or disadvantages is not fully offset by the floating interest rate updates, the discount or premium is amortised over the life of the instrument.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted from the investment costs. If the evidence of loss diminishes or no longer exist in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

Investments in subsidiaries and associates

Subsidiaries

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the ability to control the financial and operating policies of the investee in order to obtain economic benefits from the activities of that enterprise.

Associates

An associate is an entity over which the Company has significant influence but not control over its financial and operating policies. Significant influence is demonstrated by the right to participate in decisions regarding the financial and operating policies of the investee but not to control these policies.

Initial recognition

Investments in subsidiaries and associates are initially recognized at cost, comprising acquisition cost or capital contributions plus any directly attributable transaction cost (such as transaction costs and fees for brokerage, consultancy, audit, other charges, taxes and bank charges among others). In case the Company borrows funds to invest in subsidiaries or associates, the interest expenses are recognized in the financial expenses and are not capitalized. Where an investment is acquired through the transfer of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, investments in subsidiaries and associates are subsequently measured at cost.

Dividends and profits incurred prior to the acquisition of investments are deducted from investment costs. Dividends and profits incurred after the acquisition of investments are recorded into the

Company's financial income.Dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

Provisions for impairment of investments in subsidiaries and associates
A provision for impairment of investments in the subsidiary and associate is recognized when the subsidiary and associate incurs losses or the investment is impaired and the Company might incur a loss of capital. The provision amount is determined by multiplying the Company's actual paid-in ownership interest (%) in the subsidiary and associate as at the end of the accounting period by the difference between the actual capital contributed by all owners and the subsidiary and associate's equity as at the same date. If the subsidiaries and associates are consolidated into the Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Any increase or decrease in the provisions for impairment of investments in subsidiaries and associates required to be recognized as of the balance sheet date is recorded into financial expenses.

Investments in equity instruments of other entities
Investments in equity instruments of other entities include investments in equity instruments where the Company does not have control, joint control or significant influence over the investee.

Investments in equity instruments of other entities are initially recognized at costs, including cost of acquisition plus other directly attributable transaction costs incurred in connection with the investment. (transaction costs, brokerage fees, consulting fees, audit fees, duties, taxes, and bank charges, etc.). In case the Group borrows funds to invest in an other entities, the interest expenses are recognized in the financial expenses and are not capitalized. Where an investment is acquired through the transfer of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, these investments are measured at cost.

Dividends and profits incurred prior to the acquisition of investments are deducted from investment costs. Dividends incurred after the acquisition of investments are recorded into the Group's financial income. . Dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

Provisions for impairment of investments in equity instruments of other entities are made as follows:

- For investments in listed shares or investments whose fair value can be reliably measure, the provision is based on the market value of the shares.For investments for which fair value cannot be reliably measured at the reporting date, an impairment provision is recognized based on the losses incurred by the investee with the provision amount calculated as the Group's percentage ownership of the investee's paid-in charter capital at the reporting date multiplied (x) the difference between the actual capital invested by the owners and the investee's equity at the same date.

Any increase or decrease in the impairment provision for investments in equity instruments of other entities required to be recognized as of the balance sheet date is recorded into financial expenses.

5. Receivables
Receivables are recognized at their carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables represent receivables of a commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables reflect receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in details by subject, term and original currency. The trade receivables and other receivables are classified as short-term and long-term items in the Statement of Financial Position on the basis of their remaining term as of the balance sheet date.

Allowance is made for each doubtful debt on the basis of estimated loss.

Increases or decreases in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into general and administrative expenses.

6. Inventories

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

Cost of inventories is determined as follows:

- Merchandise: Costs comprise costs of purchases and other directly attributable costs incurred in bringing the inventories to their present location and conditions.

Inventory costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for devaluation of inventories is recognized for each type of inventories or work-in-progress when their costs exceed their net realizable values. Increases and decreases in the allowance as of the balance sheet date are recorded into costs of sales

Materials, spare parts, standby equipment held for use for more than 12 months or beyond the Company's normal operating cycle, and work in progress with production or conversion periods extending beyond the normal operating cycle, are not classified as inventories but are presented as non-current assets in the Statement of Financial Position.

7. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Financial Statements.

The Company allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating deferred expenses are as follows:

Lease costs for fixed assets

Lease expenses for the right to use land for production and business operations that have been prepaid for multiple accounting periods are recognized as deferred expenses and allocated into production and business operation costs on a straight-line basis over the prepaid lease term(36 years).

Other deferred expenses

Other expenses incurred that relate to multiple accounting periods are recognized as deferred expenses and allocated to operating costs in a manner appropriate to the characteristics and nature of each expense item.

8. Tangible fixed assets

Tangible fixed assets are presented at historical cost less accumulated depreciation. Historical cost of tangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the time when it is brought to its working condition for its intended use

Subsequent costs are added to historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the year. Costs of routine repairs and maintenance of tangible fixed assets are recognized into operation costs in the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and depreciated gradually into operation costs until the next routine repair or maintenance period.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.
Tangible fixed assets are depreciated in accordance with the straight-line basis over their estimated useful lives. The useful life and depreciatio method are reviewed at least at the end of every fiscal year and adjusted if necessary. The depreciation years applied are as follows:

Fixed assets	Years
Buildings and structures	05
Machinery and equipment	08
Vehicles	15
Office equipment	03

9. Intangible fixed assets

Intangible fixed assets are presented at their initial cost minus any accumulated amortization. Initial cost of intangible fixed assets includes all costs incurred by the Group to acquire the asset up to the time when it is brought to its working condition for its intended use. Subsequent costs attributable to intangible fixed assets are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of an intangible fixed asset, its initial cost and accumulated amortization are derecognised, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

The useful life and amortization method are reviewed at least at the end of every fiscal year and adjusted if necessary.

The Company's intangible fixed assets include:

Land use rights
Land use right comprises all the actual costs incurred by the Group that are directly attributable to the land in use, including payments made to obtain the land use right, compensation and site clearance costs, land levelling costs, registration fees, etc.

The land use right of the Company is amortized as follows:
- Land use right granted by the State with collection of land use fees is amortized in accordance with the straight-line method over the land allocating period (33 – 43 years).
- Land use right legally transferred is amortized in accordance with the straight-line method over the land allocating period (5 years).

10. Construction in progress
Construction in progress reflects costs directly related to assets under construction, machinery and equipment under installation, including borrowing costs capitalized in accordance with Vietnamese Accounting Standard No. 16 — Borrowing Costs ("VAS 16"). Upon completion, all costs are transferred to the appropriate asset categories based on their intended use, including tangible fixed assets, intangible fixed assets, investment property or inventories, and depreciation/amortization commences when the assets are available for use.

Costs of upgrades and renovations of fixed assets in progress are accounted for separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Repair and maintenance expenses for fixed assets incurred on a regular basis to maintain the assets in their normal operating condition are recognized in operating expenses during the period. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, the expenses are recognized as deferred expenses and amortized to operating expenses over the period until the next scheduled repair or maintenance.

11. Payables and accrued expenses
Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:
- Trade payables reflect commercial payables arising from transactions involving the purchase of merchandise, services or assets, where the seller is an entity independent of the Company.
- Accrued expenses reflect: amounts payable for merchandise and services received from suppliers or provided to customers during the period but not yet actually paid due to insufficient supporting

documents, records or accounting records; payments due to employees in respect of holiday pay; and other operation costs that must be accrued in advance (such as costs during seasonal production stoppages and interest expenses).

- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of merchandise or provisions of services.

Payables and accrued expenses are classified as current or non-current on the Statement of Financial Position based on their remaining maturity at the end of the accounting period.

12. Ordinary bonds

Ordinary bonds are bonds that do not carry conversion rights into equity. Convertible bonds may be convertible into an undetermined number of shares at maturity (as this depends on the market value of the shares at maturity).

The carrying amount of ordinary bonds is presented on a net basis at the par value of the bonds less any bond discount plus any bond premium. The bond discount or premium is determined and recognised at the time of issue. After issue, changes in market interest rates do not affect the recognised bond discount or premium.

The Company separately tracks bond discounts and bond premiums for each issuance of ordinary bonds and the allocation of such discounts and premiums in determining borrowing costs recognized as expenses or capitalized in each period, as follows:

- Bond discounts are amortized and recognized as borrowing costs in each period over the term of the bonds.
- Bond premiums are amortized and recognized as a reduction of borrowing costs in each period over the term of the bonds. If the portion of the premium allocated in a given period exceeds the bond interest payable at the nominal interest rate for that period, the difference is recognized as financial income.

The discount or premium is allocated using either the effective interest method or the straight-line method:

- Under the effective interest method: the amount of discount or premium allocated in each period represents the difference between the borrowing costs payable for each interest payment period (calculated as the bond's carrying amount at the beginning of the period multiplied by the effective interest rate) and the nominal interest payable for that period.
- Under the straight-line method: the bond discount or premium is allocated evenly over the term of the bonds.

Bond issuance costs are allocated over the term of the bonds using either the straight-line method or the effective interest rate method and are recognized as financial expenses or capitalized, depending on their intended use.

Where the issue of ordinary bonds is unsuccessful, the issue costs are usually allocated to both the successfully issued and unsuccessfully issued ordinary bonds on a pro rata basis. The portion of issue costs allocated to unsuccessfully issued ordinary bonds is recognised as financial expenses for the period.

13. Owner's capital

The contributed capital is recorded according to the actual amounts invested by the shareholders.

14. Distribution of profits

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and approved by the General Meeting of Shareholders.
The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained profit that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

15. Recognition of revenue and income

Revenue from sales of merchandise

Revenue from sales of merchandise shall be recognized when the Company fulfils its contractual obligations upon the transfer of control of goods to customers and all of the following conditions are:

- The Company transfers most of risks and benefits incident to the ownership of merchandise or products to customers.
- The Company no longer retains the continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise.
- The amount of revenue can be measured reliably.
- The Company received or shall probably receive the economic benefits associated with sale transactions.
- The costs incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when the Company satisfies its contractual obligations, provided that all of the following conditions are met:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.
- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Revenue from export agency services

Revenue from export agency services comprises the agency fees received by the Company.

Revenue from asset leases

Revenue from operating leases is recognized on a straight-line basis over the lease term. Rentals received in advance for several periods are recognized as revenue on a straight-line basis over the lease term.

Interest

Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

Dividends and profit received

Dividends and profit received are recognized when the Company is entitled to receive dividends or profit from its investing activities. For investments in entities whose securities are registered and centrally deposited with Viet Nam Securities Depository and Clearing Corporation, the recognition date is the last record date. For investments in other entities, the recognition date is decided in accordance with the Law on Enterprises and the Charter of the investee. Only dividend and profit distributions attributable to the period after the investment date are recognized in financial income. Amounts attributable to the period before the investment date are deducted from the costs of the investment. The dividends received in the form of shares are not recognized in financial income and are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.**Borrowing costs**

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing.

Borrowing costs are recognized as an expense during the period when they are incurred, unless they are qualified for capitalized borrowing costs.

Borrowing costs that are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales, are capitalized as part of that asset when it is probable that they will result in future economic benefits to the Company and the borrowing costs can be reliably measured.

The capitalization of borrowing costs commences when all three of the following conditions are concurrently met:

- Expenditure for the construction or production of the asset has been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its intended use or sale are being undertaken.

Capitalization is suspended during periods when the construction or production process is abnormally interrupted. Capitalization stops when substantially all activities necessary to prepare the asset for its intended use or sale have been completed.

For a specific borrowing for purpose of construction or production of an asset in progress, the capitalized borrowing costs are the actual borrowing costs incurred, less any investment income on the temporary investment of those borrowings.

In the event that general borrowings are partly used for the construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings outstanding during the period, except for borrowings made specifically for the purpose of obtaining an asset.

16. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Company recognizes revenue, it also recognizes the costs corresponding to generating that revenue. Such costs include those incurred in the reporting period in which the related revenue was recognized, together with costs incurred in the prior reporting periods or accrued expenses related to the revenue recognized in that period. In the event that matching principle conflicts with prudence principle, costs are recognized in accordance with the nature of the underlying transaction and the requirements of the applicable Vietnamese Accounting Standards in order to ensure true and fair representation of the transaction.

17. Corporate income tax

The Company's accounting policy for corporate income tax is applied in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, the Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government detailing certain articles of the Corporate Income Tax Law, guidance documents issued by the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current corporate income tax

Current income tax includes the tax amount computed based on the assessable income during the year and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

On a quarterly basis, the Company determines and recognizes the provisional corporate income tax payable based on the tax return. At the end of the fiscal year, the Company determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expense.

The carrying of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the period when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Statement of Financial Position, the Company offsets deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
  - The same taxable subjects; or
  - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

18. Related parties

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

Related parties of the Company include:

- Subsidiaries, associates and other subsidiaries within the same group.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, including members of the Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, manage and control the Company's operations, including the Board of Management, the Supervisory Board, other management members and their close family members.
- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by key management personnel or major shareholders of the Company and entities that share key management personnel with the Company.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Company, including the individual's parents, spouse, children and siblings.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

19. Segment reporting

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

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

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business segment and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business field. The Company's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments.
- The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The segment's total assets account for 10% or more of the total assets of all segments.

The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Financial Statements of the Company.

V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

1. Cash

	Ending balance	Beginning balance
Cash on hand	929.125.554	7.128.324
Cash in bank	21.592.209.991	20.387.915.554
- Saigon Treasure Commercial Joint Stock Bank (Sacombank) - Ca Mau Branch	*21.197.314.386*	*20.023.029.528*
- Other banks	*394.895.605*	*364.886.026*
Total	**22.521.335.545**	**20.395.043.878**

(i) The cash in bank at Sacombank – Ca Mau Branch has been mortgaged to secure secure borrowings at this bank (see Note No. V.16).

2. Financial investments

The Company's financial investments include held-to-maturity investments and investments in other entities. The Company's financial investments are as follows:

2a. *Held-to-maturity investments*

	Ending balance			Beginning balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Short-term	***256.784.242.398***	***256.784.242.398***	-	***201.305.296.369***	***201.305.296.369***	-
Term deposits	2.890.021.100	2.890.021.100	-	2.828.817.760	2.828.817.760	-
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Ca Mau Branch (i)	*2.766.600.000*	*2.766.600.000*	-	*2.766.600.000*	*2.766.600.000*	-
Accrued term deposit interest	*123.421.100*	*123.421.100*	-	*62.217.760*	*62.217.760*	-
Loans	253.894.221.298	253.894.221.298	-	198.476.478.609	198.476.478.609	-
Loan to Camimex Joint Stock Company (a related party) (ii)	*236.664.384.061*	*236.664.384.061*	-	*195.811.822.114*	*195.811.822.114*	-
Accrued interest on loans	*17.229.837.237*	*17.229.837.237*	-	*2.664.656.495*	*2.664.656.495*	-
Total	**256.784.242.398**	**256.784.242.398**	-	**201.305.296.369**	**201.305.296.369**	-

(i) Term deposits at the BIDV - Ca Mau Branch have been frozen to secure the implementation of an investment project for the construction and research of high-tech aquaculture production.

(ii) The loan to Camimex Joint Stock Company (a related party) under Loan Agreement No. 01/2024/HĐCV/CMM dated 1 April 2024 has a term of 12 months and has been extended to 31 December 2026 under Appendix No. 02.2026, with an interest rate of 15%/year. The Company assesses that this loan is fully recoverable and no provision for investment losses is required.

2b. *Equity investments in other entities*

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
Investments in subsidiaries	***956.050.000.000***	-	***956.050.000.000***	-
Camimex Joint Stock Company (i)	483.150.000.000	-	483.150.000.000	-
Camimex Organic Joint Stock Company Liability Company (ii)	10.000.000.000	-	10.000.000.000	-
Camimex Logistics Joint Stock Company (iii)	13.000.000.000	-	13.000.000.000	-
Camimex Foods Joint Stock Company (iv)	249.900.000.000	-	249.900.000.000	-
Camimex Farm Joint Stock Company (v)	200.000.000.000		200.000.000.000	
Investment in Associates	***24.428.837.101***	-	***24.428.837.101***	-
Camimex Quang Tri Joint Stock Company (vi)	2.155.000.000	-	2.155.000.000	-
Nam Can Seafood Import-Export Joint Stock Company (vii)	22.273.837.101	-	22.273.837.101	-
Equity investments in other entities	***800.000.000***	-	***1.000.000.000***	-
Camimex - Nutrition Joint Stock Company (viii)	800.000.000	-	1.000.000.000	-
Total	**981.278.837.101**	-	**981.478.837.101**	-

(i) According to Business Registration Certificate No. 2001122903, first registered on 06 June 2013 and amended for the 16th time on 7 May 2025, issued by the Cà Mau Provincial Department of Finance, the Company has invested in Camimex Joint Stock Company through 72.472.500 shares, equivalent to 74,03% of the charter capital. As at the end of theaccouting period, the Company had fully contributed its charter capital.

(ii) According to Business Registration Certificate No. 2001014506, initially registered on 7 April 2011 and amended for the sixth time on 9 January 2025 by the Department of Planning and Investment of Ca Mau Province, the Company has invested VND 10.000.000.000, equivalent to 19,8% of the charter capital. As at the end of the accounting period, the Company had fully contributed its charter capital.

(iii) According to Business Registration Certificate No. 0315120124, initially registered on 22 June 2018 and amended for the second time on 26 November 2020 by the Department of Planning and Investment of Ho Chi Minh City, the Company invested VND 13.000.000.000, equivalent to 86,67% of the charter capital. As at the end of the accounting period, the Company had fully contributed the charter capital.

(iv) According to Business Registration Certificate No. 2001309274, first registered on 14 March 2019 and amended for the 12th time on 15 June 2026 by the Department of Finance of Ca Mau Province, the Company has invested in Camimex Foods Joint Stock Company VND 249.900.000.000, equivalent to 83,3% of the charter capital. As at the end of the accounting period, the Company had fully contributed its charter capital.

(v) At the end of the accounting period, the Company held 20.572.294 shares, equivalent to 60,51% of the charter capital of Camimex Farm Joint Stock Company (beginning balance: 20.572.294 shares, equivalent to 60,51% of the charter capital).

(vi) According to Business Registration Certificate No. 3200698186, first registered on 8 August 2019 and issued by the Department of Planning and Investment of Quang Tri Province, the Company has invested VND 4.900.000.000 in Camimex Quang Tri Joint Stock Company, equivalent to 49% of its charter capital. At the end of the accounting period, the Company had invested VND 2.155.000.000 in Camimex Quang Tri Joint Stock Company, with a further VND 2.745.000.000 remaining to be invested.

(vii) At the end of the accounting period, the Company held 1.225.000 shares, equivalent to 24,5% of the charter capital of Nam Can Seafood Import-Export Joint Stock Company (beginning balance: 1.225.000 shares, equivalent to 24,5% of the charter capital).

(viii) According to Business Registration Certificate No. 0108795337, first registered on 21 June 2019 and issued by the Department of Planning and Investment of Hanoi City, the Company invested VND 1.000.000.000 in Camimex - Nutrition Joint Stock Company, equivalent to 10% of its charter capital. During the period, the Company recovered VND 200.000.000 of its capital contribution. Camimex - Nutrition Joint Stock Company is currently undergoing liquidation proceedings.

Recoverable amount

For investments for which fair value cannot be measured reliably, the recoverable amount is determined by reference to the Company's share of the investee's equity, based on the investee's Consolidated Interim Financial Statements where the investee is a parent company, or its Separate Interim Financial Statements where the investee is an independent entity and has no subsidiaries, as at the reporting date.

Operating performance of subsidiaries and associates
Camimex Logistics Joint Stock Company is currently undergoing liquidation proceedings. The other subsidiaries and associates are operating normally, with no significant changes compared to the previous year.

Transactions with subsidiaries and Associates
Transactions between the Company and its subsidiaries and Associates are presented in Note VII.1b.

Equity investments in other entities used as collateral
The Company has used 25.000.000 shares in Camimex Joint Stock Company to secure the Company's long-term Ordinary bond loan (see Note No. V.16).

In addition, the Company has used 28.000.000 shares in Camimex Joint Stock Company and its entire equity interest in Camimex Organic Joint Stock Company, valued at VND 10.000.000.000, to secure a long-term loan taken out by Camimex Joint Stock Company from Nederlandse Financierings-Maatschappij Voor Ontwikkelingslanden N.V (see Note No. VII.2b).

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying value	Allowance	Carrying value	Allowance
Receivables from related parties	***143.270.826***	-	***1.033.620.780***	-
Vinh Hai Seafood Import Export Company Limited	-	-	943.470.780	-
Camimex Foods Joint Stock Company	143.270.826	-	90.150.000	-
Receivables from other customers	***6.147.348.632***	-	***45.255.521.755***	-
CMC Seafood Corporation [(i)]	1.265.030.803	-	43.605.619.420	-
Blue Circle Food	4.760.366.389	-	1.649.902.335	-
Other customers	121.951.440	-	-	-
Total	**6.290.619.458**	-	**46.289.142.535**	-

(i) This receivable hass been mortgaged to secure bank borrowings at HDBank – Ben Tre Branch (see Note No. V.16).

4. Short-term advances to suppliers

	Ending balance	Beginning balance
Mr. Phan Minh Tuan	-	1.000.000.000
Other suppliers	-	70.290.000
Total	-	**1.070.290.000**

5. Other short-term receivables

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Receivables from related parties	***1.267.200.000***	-	***700.000.000***	-
Mr. Do Van Hai – Advance payment	-	-	700.000.000	-
Camimex Organic Joint Stock Company – profit distributed	1.267.200.000	-	-	-
Other receivables	***132.933.832.013***	-	***3.604.260.145***	-
Amounts due from employees – advance payments	348.000.000	-	488.000.000	-
The Dutch Climate and Development Fund (DFCD) – disbursing funds for the 'Mangrove Shrimp Farming in Climate-Vulnerable Areas' project	2.221.260.145	-	3.116.260.145	-
Allied Kinpacific CO., LTD – receivables from goods received on consignment for export	14.554.567.480	-	-	-
CMC Seafood Corporation – receivables from goods under export consignment [(i)]	114.943.081.195	-	-	-
Other short-term receivables	866.923.193	-	-	-
Total	**134.201.032.013**	-	**4.304.260.145**	-

[(i)] This receivable has been mortgaged to secure bank borrowings at HDBank – Ben Tre Branch (see Note No. V.16).

6. Deferred expenses

6a. *Short-term deferred expenses*

	Ending balance	Beginning balance
EU Organic certification assessment and issuance fees	-	162.898.669
Total	-	**162.898.669**

6b. *Long-term deferred expenses*

	Ending balance	Beginning balance
Land lease costs [(*)]	986.267.166	1.004.308.638
Software maintenance, email services and domain name maintenance costs	71.466.750	32.415.340
Total	**1.057.733.916**	**1.036.723.978**

[(*)] Land lease costs with a carrying value of VND 986.267.166 have been pledged to secure the borrowings of Camimex Joint Stock Company from Vietnam Bank for Agriculture and Rural Development – Ca Mau Branch (see Note No. VII.2b).

7. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Historical cost					
Beginning balance	4.294.595.273	15.000.000.000	11.089.649.999	100.000.000	30.484.245.272
Ending balance	**4.294.595.273**	**15.000.000.000**	**11.089.649.999**	**100.000.000**	**30.484.245.272**
In which:					
Assets fully depreciated but still in use	-	-	-	100.000.000	100.000.000
Assets waiting for liquidation	-	-	-	-	-
Depreciation					
Beginning balance	1.089.614.241	5.583.333.311	3.084.381.075	100.000.000	9.857.328.627
Depreciation during the period	217.390.668	499.999.998	693.103.128	-	1.410.493.794
Ending balance	**1.307.004.909**	**6.083.333.309**	**3.777.484.203**	**100.000.000**	**11.267.822.421**
Carrying value					
Beginning balance	3.204.981.032	9.416.666.689	8.005.268.924	-	20.626.916.645
Ending balance	**2.987.590.364**	**8.916.666.691**	**7.312.165.796**	**-**	**19.216.422.851**
In which:					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

Some tangible fixed assets with a carrying value of VND 6.934.845.712 have been mortgaged to secure the Company's borrowings from Saigon Treasure Commercial Joint Stock Bank – Ca Mau Branch (see Note No. V.16).

The list of tangible fixed assets as at the end of the accounting period is as follows:

	Historical cost	Accumulated depreciation	Carrying value
Office building and purchasing facility in Dat Mui	4.241.377.273	1.272.413.196	2.968.964.077
IQF conveyor system with a capacity of 500 kg/hour	15.000.000.000	6.083.333.309	8.916.666.691
5-seater BMW car	6.368.900.000	2.122.966.656	4.245.933.344
Other tangible fixed assets	4.873.967.999	1.789.109.260	3.084.858.739
Total	**30.484.245.272**	**11.267.822.421**	**19.216.422.851**

8. Intangible fixed assets

	Land use rights
Initial cost	
Beginning balance	50.855.513.000
Ending balance	**50.855.513.000**
In which:	
Assets fully depreciated but still in use	-
Assets waiting for liquidation	-
Amortization	
Beginning balance	6.043.726.516
Amortization during the period	814.948.584
Ending balance	**6.858.675.100**
Carrying value	
Beginning balance	44.811.786.484
Ending balance	**43.996.837.900**
In which:	
Assets temporarily not in use	-
Assets waiting for liquidation	-

The list of intangible fixed assets at the end of the accounting period is as follows:

	Initial cost	Accumulated amortization	Carrying value
Land use right CD358859 (i)	26.105.848.000	2.671.651.128	23.434.196.872
Land use right CA162037 (i)	23.194.665.000	3.098.523.958	20.096.141.042
Other intangible fixed assets	1.555.000.000	1.088.500.014	466.499.986
Total	**50.855.513.000**	**6.858.675.100**	**43.996.837.900**

(i) Two land lots received back from Camimex Joint Stock Company have a historical cost of VND 49.300.513.000. The Company has not yet completed the procedures for transferring the land use rights to the Company's name in accordance with applicable laws.

All land use rights with a carrying value of VND 43.996.837.900 have been mortgaged to secure the borrowings of Camimex Joint Stock Company from banks.

9. Construction in progress

	Beginning balance	Increase during the period	Ending balance
Acquisition of fixed assets	***50.320.246***	-	***50.320.246***
Construction in progress	***24.287.864.525***	-	***24.287.864.525***
- New investment in a 1.500-ton cold storage facility – Factory No. 5	185.254.457	-	185.254.457
- High-Tech aquaculture research and production investment and construction project	24.102.610.068	-	24.102.610.068
Total	**24.338.184.771**	-	**24.338.184.771**

10. Deferred income tax assets

Unrecognized deferred income tax assets

The Company has unrecognized deferred income tax assets for non-deductible interest expenses in the amount of VND 11.786.499.287 at the end of the accounting period (beginning balance: VND 11.786.499.287).

Details of non-deductible interest expenses are as follows:

Year 2022	5.915.940.640
Year 2023	5.870.558.647
Total	**11.786.499.287**

According to the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, Decree No. 132/2020/NĐ-CP dated 05 November 2020, and Decree No. 20/2025/NĐ-CP dated 10 February 2025, issued by the Government, the portion of interest expenses that is not deductible in a given tax period is carried forward to the next tax period, for a maximum of 5 consecutive years starting from the year following the year in which the expenses were incurred. Deferred income tax assets have not been recognized in respect of this item as it is not probable that sufficient future taxable income will be available to utilize the carried-forward interest expenses.

11. Short-term trade payables

	Ending balance	Beginning balance
Amounts payable to related party	-	***181.440.000***
Thao Anh Fish Joint Stock Company		181.440.000
Payables to other suppliers	***4.666.422.406***	***6.655.521.047***
Ao Shipping Transport Joint Stock Company	2.958.490.417	4.625.315.696
Saigon Aquatic Products Trade and Services Limited	587.625.675	960.838.928
Fiinratings Joint Stock Company	466.060.000	466.060.000
Other suppliers	654.246.314	603.306.423
Total	**4.666.422.406**	**6.836.961.047**

The Group has no overdue debts for trade payables.

12. Taxes and other obligations to the State Budget

Details of taxes and other obligations to the State Budget are presented in Appendix 01 attached.

Value Added Tax

The Company pays value-added tax under the input tax credit method. The tax rates applied are as follows:

• Exported aquatic products	:	0%
• Interest on loans	:	Not subject to tax
• Leasing warehouses	:	10%
• Services	:	10%

From 01 January 2026 to 30 June 2026, the Company is entitled to value-added tax rate of 8% for some goods and services that are currently applied the tax rate of 10% as prescribed in Clauses 1 and 2, Article 1, Decree No. 174/2025/NĐ-CP dated 30 June 2025 of the Government.

Export-import duties

The Company has declared and paid these duties in line with the Customs' notices.

Corporate income tax

The company must pay corporate income tax on assessable income at a rate of 20%.

The estimated corporate income tax payable for the period is as follows:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Total accounting profit before tax	1.740.294.319	1.269.560.945
Increases/(decreases) of accounting profit to determine taxable income:		
• Increases	2.913.203.080	2.471.360.023
• Decreases	(120.814.408)	(70.142.606
Taxable income	4.532.682.991	3.670.778.362
Income exempted from tax	(1.267.200.000)	-
Assessable income	3.265.482.991	3.670.778.362
Corporate income tax rate	20%	20%
Corporate income tax payable	**653.096.598**	**734.155.672**

Determination of corporate income tax payable for the Company is based on currently applicable regulations on tax. However, these regulations may change from time to time, and tax regulations applicable to different types of transactions may be interpreted in different ways. Therefore, the tax amounts presented in the Interim Financial Statements can be changed upon the inspection of tax authorities.

Property tax

Property tax is paid according to the notices of the tax department.

Land rental

The company must pay land rental for the plots of land it is currently using at the following rates:

Location	Area (m^2)	Leasing rate (VND/year)
33/3 Go O Moi, Ward 2, Phu Thuan Ward, Ho Chi Minh City, Vietnam	2.292,2	513.903.667
	2.347,3	213.897.713

Fees, legal fees, and other duties

The company has declared and paid these duties in line with the prevailing regulations.

13. Payables to employees

This item reflects the salary to be paid to employees.

14. Short-term accrued expenses

	Ending balance	Beginning balance
Interest expenses	4.520.765.516	4.372.618.744
Total	**4.520.765.516**	**4.372.618.744**

15. Other payables

15a. Other short-term payables

	Ending balance	Beginning balance
Payables to related parties	***189.757.391.201***	***80.850.000.000***
Camimex Farm Joint Stock Company – Mortgages and deposits received	80.850.000.000	80.850.000.000
Camimex Joint Stock Company – Cash received from entities entrusting exports	108.907.391.201	-
Other payables to other organizations and individuals	***921.907.680***	***641.781.452***
Excessive assets waiting for treatment	9.915.579	9.915.579
Trade Union's expenditure	514.008.668	456.404.993
Social insurance premiums	219.182.836	2.536.794
Receipt of short-term deposits, mortgages	163.200.000	163.200.000
Other short-term payables	15.600.597	9.724.086
Total	**190.679.298.881**	**81.491.781.452**

15b. Other long-term payables

	Ending balance	Beginning balance
Long-term mortgages and deposits received	425.000.000	450.000.000
Total	**425.000.000**	**450.000.000**

16. Short-term borrowings

	Ending balance	Beginning balance
Short-term borrowings from other organizations	***50.505.058.800***	***21.959.999.700***
Borrowings from Sacombank – Ca Mau Branch (i)	19.910.840.600	19.970.026.700
Borrowing from HDBank – Ben Tre Branch (ii)	29.834.251.200	-
Current portions of long-term borrowings due from other organizations (iii)	759.967.000	1.989.973.000
Short-term ordinary bonds payable to other organizations and individuals	***209.695.068.309***	***208.645.367.216***
Current portions of long-term ordinary bonds (iv)	209.695.068.309	208.645.367.216
Par value of bonds	*210.420.000.000*	*210.420.000.000*
Bond issuance costs	*(724.931.691)*	*(1.774.632.784)*
Total	**260.200.127.109**	**230.605.366.916**

(i) The borrowing from Sai Gon Tai Loc Commercial Joint Stock Bank – Ca Mau Branch under Credit Limit Agreement No. 202427937778 dated 29 November 2024 is used to supplement working capital for the export seafood business, with a credit limit of VND 20.000.000.000. The interest rate is specified in each debt acknowledgement (the interest rates applicable during the period ranged from 4% to 5,6%/year), and the term of each borrowing does not exceed 147 days. This borrowing is secured by mortgaging the balance of payment deposit account No. 070002970781 at this bank (see Note No. V.1).

(ii) The borrowing from Ho Chi Minh City Development Joint Stock Commercial Bank – Ben Tre Branch under Credit Limit Agreement No. 1452/26MN/HĐTD dated 29 January 2026 is used to discount sets of documents for the seafood export business, with a credit limit of VND 30.000.000.000. The interest rate is specified in each debt acknowledgement (the interest rate applicable during the period was 3,6%/year), and the term of each borrowing does not exceed 60 days. This borrowing is secured by proceeds from export document sets under L/C and TTR methods that have been checked and confirmed as valid and eligible for discounting in accordance with HDBank's regulations (see Note No. V.3).

(iii) The borrowing from Sai Gon Tai Loc Commercial Joint Stock Bank – Ca Mau Branch is used to purchase a car, with an interest rate of 10%/year for the first six months and, from the seventh month onwards, the base interest rate plus a margin of 2,4%. The borrowing term is 36 months from the day following the first disbursement date. The borrowing is repaid monthly, with the first repayment made in December 2023. This borrowing is secured by mortgaging the Company's tangible fixed assets (see Note No. V.7).

(iv) The bonds issued by the Company are registered and deposited through MB Securities Joint Stock Company as the registration and depository agent and are currently centrally deposited at the Vietnam Securities Depository and Clearing Corporation. The issued bonds are secured bonds with the following terms and conditions: the total par value issued is VND 210.420.000.000, which is used to supplement capital for production and business activities. The bonds are issued in book-entry form with a par value of VND 100.000/bond, at an issue price equal to 100% of par value, and mature on 23 October 2026. At maturity, the principal is repaid at 100% of par value plus any unpaid bond interest accrued up to the maturity date. Interest is calculated every three months from the issue date at a fixed interest rate of 11,2%/year.

Collateral: 25.000.000 shares of Camimex Joint Stock Company owned by the Company (see Note No. V.2b) and 9.871.000 shares of Camimex Joint Stock Company owned by a third party (see Note No. VII.1a).

Details of changes in short-term borrowings are presented in the attached Appendix 02.

17. Bonus and welfare fund

	Ending balance	Beginning balance
Bonus fund	513.225.065	513.225.065
Welfare Fund	394.801.379	394.801.379
Management and Executive Bonus Fund	107.025.472	107.025.472
Total	**1.015.051.916**	**1.015.051.916**

18. Owner's equity

18a. Statement of changes in owner's equity

Information regarding changes in owner's equity is presented in the attached Appendix 03.

18b. Details of owner's capital

	Ending balance	Beginning balance
Mr. Bui Si Tuan	179.486.900.000	179.486.900.000
Mr. Bui Duc Dung	77.346.900.000	77.346.900.000
Mr. Ha Van Bang	134.517.370.000	134.517.370.000
ES VINA Co., Ltd.	154.287.000.000	154.287.000.000
Other shareholders	473.351.730.000	473.351.730.000
Total	**1.018.989.900.000**	**1.018.989.900.000**

18c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	101.898.990	101.898.990
Number of shares sold to the public	101.898.990	101.898.990
- *Ordinary shares*	*101.898.990*	*101.898.990*
- *Preferred shares*	-	-
Number of shares repurchased	-	-
- *Ordinary shares*	-	-
- *Preferred shares*	-	-
Number of outstanding shares	101.898.990	101.898.990
- *Ordinary shares*	*101.898.990*	*101.898.990*
- *Preferred shares*	-	-

Par value per outstanding share: VND 10.000.

19. Off- interim statement of financial position items

19a. Assets under operating lease

The total future minimum lease payments under non-cancelable operating leases, by term, are as follows:

	Ending balance	Beginning balance
1 year or less	727.801.380	727.801.380
More than 1 year to 5 years	2.911.205.520	2.911.205.520
More than 5 years	13.449.287.712	13.813.188.402
Total	**17.088.294.612**	**17.452.195.302**

The lease payments described above include:

- The total rental for 2.292,2 m^2 of land at No. 33/3 Go O Moi Street, Quarter 2, Phu Thuan Ward, Ho Chi Minh City, Vietnam at the leasing rate of VND 513.903.667/year. The term of the signed lease contract is 34 years, starting from 20 January 2014.
- The total rental for 2.347,3 m^2 of land at No. 33/3 Go O Moi Street, Quarter 2, Phu Thuan Ward, Ho Chi Minh City, Vietnam at the leasing rate of VND 213.897.713/year. The term of the signed lease contract is 50 years, starting from 20 December 2002.

19b. Collateral

	Carrying value		Term of pledge	
	Ending balance	Beginning balance	or mortgage	Pledgee or mortgagee
Cash (see Note No. V.1)	***21.197.314.386***	***21.197.314.386***		
Cash in bank	21.197.314.386	21.197.314.386	According to the term of the borrowing agreement	Sacombank – Ca Mau Branch
Investments in subsidiaries (see Note No. V.2b)	***540.000.000.000***	***540.000.000.000***		
Camimex Joint Stock Company	250.000.000.000	250.000.000.000	Depending on the bond's maturity	MB Securities Joint Stock Company
Camimex Joint Stock Company	280.000.000.000	280.000.000.000	According to the term of the borrowing agreement	Nederlandse Financierings-Maatschappij Voor Ontwikkelingslanden N.V
Camimex Organic Joint Stock Company	10.000.000.000	10.000.000.000	According to the term of the borrowing agreement	Nederlandse Financierings-Maatschappij Voor Ontwikkelingslanden N.V
Trade receivables (see Note No. V.3)	***1.265.030.803***	-		
CMC Seafood Corporation	1.265.030.803	-	According to the term of the borrowing agreement	HDBank – Ben Tre Branch
Other short-term receivables (see Note No. V.5)	***114.943.081.195***	-		
CMC Seafood Corporation – Receivables from goods received for entrusted export	114.943.081.195	-	According to the term of the borrowing agreement	HDBank – Ben Tre Branch
Long-term deferred expenses (see Note No. V.6b)	***986.267.166***	***1.004.308.638***		
Land rental expenses	986.267.166	1.004.308.638		Bank for Agriculture and Rural Development – Ca Mau Branch
Tangible fixed assets (see Note No. V.7)	***6.934.845.712***	***7.593.119.296***		
Other tangible fixed assets	6.934.845.712	7.593.119.296	According to the term of the borrowing agreement	Sacombank – Ca Mau Branch
Intangible fixed assets (see Note No. V.8)	***43.996.837.900***	***44.811.786.484***		
Other intangible fixed assets	43.530.337.914	44.189.786.496	According to the term of the borrowing agreement	Vietcombank Ca Mau
Other intangible fixed assets	466.499.986	621.999.988	According to the term of the	Sacombank – Ca Mau Branch

	Carrying value		Term of pledge	
	Ending balance	Beginning balance	or mortgage	Pledgee or mortgagee
			borrowing agreement	
Total	**729.323.377.162**	**614.606.528.804**		

19c. Foreign currencies

At the reporting date, cash includes USD 3.884,18 (beginning balance: USD 3.584,54).

19d. Treated doubtful debts

	Ending balance		Beginning balance		Reason for write-off
	Original currency	VND	Original currency	VND	
Mazzetta	493.754,07	11.373.625.002	493.754,07	11.373.625.002	Irrecoverable
CMC Seafood Corporation	110.000	2.389.180.590	110.000	2.389.180.590	Irrecoverable
Other organizations and individuals	96.725,51	5.057.860.962	96.725,51	5.057.860.962	Irrecoverable
Total		**18.820.666.554**		**18.820.666.554**	

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT

1. Revenue from sales of goods and provisions of services

1a. Gross revenue

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of merchandise	15.017.633.492	39.861.118.971
Revenue from provisions of services	8.551.570.813	9.734.259.259
Revenue from asset leases	671.543.550	516.800.000
Total	**24.240.747.855**	**50.112.178.230**

1b. Revenue from sales of goods and provisions of services to related parties

Sales and the provision of services to related parties are presented in Note VII.1b.

2. Cost of sales

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of merchandise sold	13.962.698.400	39.264.779.624
Total	**13.962.698.400**	**39.264.779.624**

3. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Demand deposit interest	30.585.944	30.113.142
Term deposit interest	61.203.340	58.623.889

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Loan interest	14.565.180.742	15.048.036.534
Dividends paid	1.267.200.000	-
Exchange gain arising	941.297.966	553.543.729
Exchange gain due to the revaluation of monetary items in foreign currencies	154.683.708	-
Total	**17.020.151.700**	**15.690.317.294**

4. Financial expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Borrowing costs	13.466.707.308	13.421.995.707
Interest expenses	*730.337.065*	*685.625.464*
Bond interest expense	*11.686.669.150*	*11.686.669.150*
Allocation of bond issuance expenses	*1.049.701.093*	*1.049.701.093*
Exchange loss arising	735.479.028	1.009.716.924
Exchange loss due to the revaluation of monetary items in foreign currencies	-	126.509.404
Total	**14.202.186.336**	**14.558.222.035**

5. Selling expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Expenses for external services	257.629.023	295.364.280
Other expenses	255.182.126	345.517.110
Total	**512.811.149**	**640.881.390**

6. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Expenses for employees	5.916.938.934	4.884.947.343
Depreciation/(amortization) of fixed assets	1.065.993.798	1.065.993.798
Taxes, fees and legal fees	528.461.898	424.009.055
Expenses for external services	31.333.454	32.275.355
Other expenses	1.980.898.217	2.272.050.441
Total	**9.523.626.301**	**8.679.275.992**

7. Other income

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Income from debt settlement	13.171.000	-
Other income	12.029.423	-
Total	**25.200.423**	-

8. Other expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Depreciation/(amortization) of non-operating assets	1.159.448.580	1.159.448.580
Penalties for late tax payments and administrative offences	182.777.170	129.651.318
Interest on overdue payments	2.257.723	5.518.823
Debt settlement	-	95.156.817
Total	**1.344.483.473**	**1.389.775.538**

9. Earnings per share

Information on earnings per share is presented in the Consolidated Interim Financial Statements.

10. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Cost of merchandise sold	13.962.698.400	39.264.779.624
Labour costs	5.916.938.934	4.884.947.343
Depreciation/(amortization) of fixed assets	1.065.993.798	1.065.993.798
Expenses for external services	345.747.841	751.648.690
Other expenses	2.236.080.343	2.617.567.551
Total	**23.527.459.316**	**48.584.937.006**

VII. OTHER INFORMATION

1. Transactions and balances with related parties

The Company's related parties include key management personnel, their related individuals and other related parties.

1a. Transactions and balances with the key management personnel and their related individuals

Key management personnel include: members of the Board of Directors, the Supervisory Board and members of the Board of Management. The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Company has no sales of goods or service provisions transactions with the key management personnel and their related individuals. The only other transaction during the period was the collection of advance payments from members of the Board of Directors, amounting to VND 700.000.000 (no such transactions occurred in the corresponding period of the previous year).

Guarantee commitments

Members of the Board of Directors and individuals related to key management personnel have used 9.871.000 shares of Camimex Joint Stock Company as collateral to secure the Company's long-term ordinary bond borrowing (see Note No. V.16).

Receivables from and payables to the key management personnel and their related individuals
Receivables from and payables to the key management personnel and their related individuals are presented in Note V.5.

Remuneration of the key management personnel

	Position	Salary	Bonuses	Total Income
Current period				
Mr. Bui Si Tuan	Chairman	-	60.000.000	60.000.000
Mr. Huynh Van Tan	Member cum General Director	268.596.908	48.000.000	316.596.908
Mr. Bui Duc Cuong	Member cum Deputy General Director	-	-	-
Mr. Do Van Hai	Member	-	48.000.000	48.000.000
Mr. Dang Ngoc Son	Deputy General Director	210.196.752	48.000.000	258.196.752
Mr. Lee Min	Member	-	48.000.000	48.000.000
Mr. Nguyen Dang Duan	Chairman of the Supervisory Board	-	36.000.000	36.000.000
Mr. Nguyen Hoang Nghi	Member of the Supervisory Board	-	24.000.000	24.000.000
Ms. Nguyen Thi Tuyet Anh	Member of the Supervisory Board	-	24.000.000	24.000.000
Total		**478.793.660**	**336.000.000**	**814.793.660**
Previous period				
Mr. Bui Si Tuan	Chairman of the Board of Directors	-	60.000.000	60.000.000
Mr. Huynh Van Tan	Member cum General Director	224.071.274	48.000.000	272.071.274
Mr. Bui Duc Cuong	Member cum Deputy General Director (resigned on 03 June 2025)	-	32.774.194	32.774.194
Mr. Nguyen Trong Ha	Member (resigned on 03 June 2025)	-	32.774.194	32.774.194
Mr. Do Van Hai	Member	-	48.000.000	48.000.000
Mr. Dang Ngoc Son	Deputy General Director	194.153.913	15.483.871	209.637.784
Mr. Lee Min	Member	-	15.483.871	15.483.871
Mr. Nguyen Dang Duan	Head of the Supervisory Board	-	36.000.000	36.000.000
Mr. Nguyen Hoang Nghi	Member of the Supervisory Board	-	24.000.000	24.000.000
Ms. Nguyen Thi Tuyet Anh	Member of the Supervisory Board	-	7.741.935	7.741.935
Mr. Nguyen Ngoc Binh Thuan	Member of the Supervisory Board (resigned on 03 June 2025)	-	15.866.667	15.866.667
Total		**418.225.187**	**336.124.732**	**754.349.919**

1b. *Transactions and balances with other related parties*

Other related parties of the Company include:

Other related parties	**Relationship**
Camimex Joint Stock Company	Subsidiary
Camimex Logistics Joint Stock Company	Subsidiary
Camimex Foods Joint Stock Company	Subsidiary
Camimex Farm Joint Stock Company	Subsidiary
Camimex Organic Joint Stock Company	Subsidiary of Camimex Joint Stock Company
Thao Anh Fish Joint Stock Company	Subsidiary of Camimex Foods Joint Stock Company
Camimex Quang Tri Joint Stock Company	Associate
Camimex - Nutrition Joint Stock Company	Company with the same Chairman of the Board of Directors
Vinh Hai Seafood Import Export Company Limited	A company whose legal representative has close ties with a key management member of the Company
Tmh Foods - Seafoods Co.,Ltd	The company has a legal representative who has close ties to a key management member of the company

Transactions with other related parties

The Company has sale of goods and provision of services and other transactions with other related parties as follows:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Camimex Joint Stock Company		
Sales of merchandise	-	20.721.806.191
Provision of services	8.551.570.813	9.734.259.259
Purchase of merchandise	13.962.698.400	7.667.982.258
Interest on loan given	14.565.180.742	15.048.036.534
Loan given	307.864.865.469	13.334.477.113
Collection of loan repayment	267.012.303.522	19.825.908.567
Camimex Foods Joint Stock Company		
Sales of merchandise	-	11.240.150.000
Warehouse rental	49.185.950	-
Camimex Organic Joint Stock Company		
Purchase of merchandise	-	8.166.394.866
Profit distributed	1.267.200.000	-
Thao Anh Fish Joint Stock Company		
Provision of services	17.000.000	-
Camimex Quang Tri Joint Stock Company		
Capital contribution in cash	-	200.000.000
Camimex - Nutrition Joint Stock Company		
Withdrawal of capital contribution	200.000.000	-

Sales of merchandise and provisions of services to other related parties are made at mutually agreed prices. Purchases of merchandise from other related parties are made at mutually agreed prices.

Guarantee commitments
The Company has pledged 28.000.000 shares in Camimex Joint Stock Company and its entire capital contribution in Camimex Organic Joint Stock Company, valued at VND 10.000.000.000, to secure a long-term borrowing taken out by Camimex Joint Stock Company from Nederlandse Financierings-Maatschappij Voor Ontwikkelingslanden N.V (see Note No. V.2b).

In addition, the Company has used prepaid land rental to secure Camimex Joint Stock Company's borrowings from banks (see Note No. V.6b).

Receivables from and payables to other related parties
Receivables from and payables to other related parties are presented in Notes No. V.2a, V.3, V.5, V.11 and V.15a.

The receivables from other related parties are unsecured and will be paid in cash. There are no allowances for doubtful debts made for the receivables from other related parties.

2. Segment information

Segment information is presented by business segment and geographical area. The primary segment reporting is by business field, as the Company's principal business activities are organised and managed according to the nature of the products.

2a. Information on business segment

The Company's operations fall within a single business field: the aquaculture business.

2b. Information on geographical segment

The Company's business activities consist of both export and domestic operations.

Details of net external revenue from sales of goods and provisions of services by geographic region, based on customer location, are as follows:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Domestic	9.223.114.363	42.213.015.450
Overseas	15.017.633.492	7.899.162.780
Total	**24.240.747.855**	**50.112.178.230**

3. Comparative figures

3a. Adoption of the new accounting system

The fiscal year ended 31 December 2026 is the first period when the Company adopts the Vietnamese Enterprise Accounting System under the Circular 99 in replacement to the Circular No. 200/2014/TT-BTC dated 22 December 2014. The transition to the application of Circular 99 is carried out using the following methods:

- For changes in accounting policies where the Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where the Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

3b. The impact of adopting the new accounting system

The impact of adopting the new accounting policy on the comparative figures in the Interim Financial Statements is as follows:

Interim Financial Statements	Code	Unadjusted figures	Adjustments	Adjusted figures	Notes
Short-term held-to-maturity investments	123	2.766.600.000	198.538.696.369	201.305.296.369	(i)
Other short-term receivables	135	7.031.134.400	(2.726.874.255)	4.304.260.145	(i)

(i) Adjustments include:
- Short-term held-to-maturity investments: increase due to the reclassification of loans, loan interest and term deposit interest.
- Other short-term receivables: decrease due to the reclassification of loan interest and term deposit interest.

4. Significant accounting judgements, estimates and assumptions

In preparing the interim Financial Statements, the Board of Management has made estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses.. Actual results may differ from these estimates. Significant accounting judgements, estimates and assumptions are reviewed and updated on an ongoing basis based on historical experience and other relevant factors.

The estimates described below have been identified by the Board of Management as those that could have a material effect on the Financial Statements for the subsequent financial year should the underlying assumptions change.

Allowance for doubtful debts

The Company estimates the allowance for doubtful debts based on an assessment of the recoverability of individual receivable balances, taking into account debt ages, customers' financial condition. Uncertainty arises primarily from forecasting customers' future ability to settle outstanding balances, particularly under changing economic conditions.

To mitigate credit risk, the Board of Management has implemented the following measures:

- Performing regular monitoring and collection of outstanding receivables;
- Requiring collateral or third-party guarantees for significant credit exposures;
- Reviewing customer credit limits on a quarterly basis; and
- Initiating legal proceedings or other legal enforcement actions against overdue receivables where appropriate.

Estimated useful lives and residual values of fixed assets

The Company estimates the useful lives of fixed assets based on technical assessments and actual operating experience. Uncertainty arises from technological developments, changes in utilization patterns and maintenance conditions that may differ from the original assumptions, resulting in actual useful lives being shorter or longer than initially estimated.

The Board of Management considers the likelihood of significant differences between the estimated and actual useful lives to be low for the majority of the Company's fixed assets.

The Board of Management has adopted the following measures:
- Reviewing and, where appropriate, revising estimated useful lives on an annual basis;
- Performing scheduled maintenance in accordance with technical requirements;
- Assessing assets for indicators of impairment at each reporting date in accordance with applicable accounting standards; and
- Planning timely replacement of assets to minimize disruptions to business operations.

Estimation of corporate income tax and deferred tax
The determination of income tax expense and deferred tax assets/tax liabilities requires the Board of Management to exercise judgement regarding the application of prevailing tax regulations, the probability of generating sufficient future taxable profits against which deferred tax assets can be utilized, and the potential outcomes of tax audits and assessments by the tax authorities.

Based on the Company's recent operating performance and the approved business plan, the Board of Management considers the likelihood that actual future taxable profits will be significantly lower than forecast to be low.

The Board of Management has adopted the following measures:
- Reviewing the recoverability of deferred tax assets on an annual basis;
- Consulting tax specialists regarding the application of tax regulations to complex transactions;
- Maintaining adequate supporting documentation to facilitate explanations during tax inspections and tax audits; and
- Closely monitoring developments in tax legislation and updating tax estimates, where necessary, on a timely basis.

5. Subsequent events
From the end of the accounting period to the approval date of the Financial Statements, there are no material events which are required adjustments or disclosures in the Interim Financial Statements.

Approved on 28 August 2026

CAMIMEX GROUP
CAMIMEX
MSDN: 2000103908

Tran Quoc Phong	**Huynh Cong Nhan**	**Huynh Van Tan**
Preparer	**Chief Accountant**	**P.P Legal Representative**

CAMIMEX GROUP JOINT STOCK COMPANY
Address: No. 999, Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam
INTERIM FINANCIAL STATEMENTS
For the first 6 months of the fiscal year ending 31 December 2026

Appendix 01: Taxes and other obligations to the State Budget

Unit: VND

	Beginning balance		Increase during the year		Ending balance	
	Payables	Receivables	Amount payable	Amount paid	Payables	Receivables
VAT on local sales	219.830.087	-	-	(219.830.087)	-	-
Export-import duties	-	3.473.766.666	-	-	-	3.473.766.666
Corporate income tax	1.802.113.718	-	653.096.598	-	2.455.210.316	-
Personal income tax	843.067.816	-	264.049.755	(174.633.179)	932.484.392	-
Property tax	-	-	38.006.892	(38.006.892)	-	-
Land rental	206.702.884	-	442.388.534	(206.702.884)	442.388.534	-
Fees, legal fees and other duties	48.434.244	-		(48.434.244)	-	-
Total	**3.120.148.749**	**3.473.766.666**	**1.397.541.779**	**(687.607.286)**	**3.830.083.242**	**3.473.766.666**

Approved on 28 August 2026

Preparer	Chief Accountant	P.P. Legal Representative
Tran Quoc Phong	**Huynh Cong Nhan**	**Huynh Van Tan**
Preparer	**Chief Accountant**	**P.P. Legal Representative**

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INTERIM FINANCIAL STATEMENTS
For the first 6 months of the fiscal year ending 31 December 2026
Appendix 02: Increases/(decreases) of short-term borrowings

Unit: VND

	Beginning balance	Increase during the period	Transfer from long-term loans	Allocation of bond issuance expenses	Amount repaid during the period	Ending exchange differences	Ending balance
Current period							
Short-term borrowings payable to organizations	21.959.999.700	88.894.438.650	-	-	(60.315.510.250)	(33.869.300)	50.505.058.800
Short-term ordinary bonds payable to other organizations and individuals	208.645.367.216	-	-	1.049.701.093	-	-	209.695.068.309
Total	**230.605.366.916**	**88.894.438.650**	**-**	**1.049.701.093**	**(60.315.510.250)**	**(33.869.300)**	**260.200.127.109**
Previous period							
Short-term borrowings payable to other organizations and individuals	22.491.996.000	23.264.583.500	1.230.006.000	-	(24.590.333.500)	153.140.000	22.549.392.000
Total	**22.491.996.000**	**23.264.583.500**	**1.230.006.000**	**-**	**(24.590.333.500)**	**153.140.000**	**22.549.392.000**

Approved on 28 August 2026

Tran Quoc Phong
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INTERIM FINANCIAL STATEMENTS
For the first 6 months of the fiscal year ending 31 December 2026

Appendix 03: Statement of changes in owner's equity

Unit: VND

	Owner's capital	Investment and development fund	Retained earnings	Total
Beginning balance of the previous year	1.018.989.900.000	479.579.319	7.546.879.055	1.027.016.358.374
Profit in the previous period	-	-	535.405.273	535.405.273
Ending balance of the previous period	**1.018.989.900.000**	**479.579.319**	**8.082.284.328**	**1.027.551.763.647**
Beginning balance of the current year	1.018.989.900.000	479.579.319	8.501.205.321	1.027.970.684.640
Profit in the current period	-	-	1.087.197.721	1.087.197.721
Ending balance of the current period	**1.018.989.900.000**	**479.579.319**	**9.588.403.042**	**1.029.057.882.361**

Approved on 28 August 2026

CAMIMEX GROUP
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