THUAN PHUOC SEAFOODS AND TRADING CORPORATION	THE SOCIALIST REPUBLIC OF VIETNAM
	Independence - Freedom – Happiness
*********	***********
No. : 86.. /CBTT-THP	Da nang, August 29., 2026

CÔNG TY Cổ PHầN THủY SảN VÀ THƯƠNG MạI THUậN PHƯớC

Digitally signed by CÔNG TY Cổ PHầN THủY SảN VÀ THƯƠNG MạI THUậN PHƯớC
DN: cn=CÔNG TY Cổ PHầN THủY SảN VÀ THƯƠNG MạI THUậN PHƯớC c=VN l=Sơn Trà
Reason: I am the author of this document
Location:
Date: 2026-08-29 08:58+07:00

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: - State Securities Commission of Viet Nam
- The Ha Noi Stock Exchange.

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Thuan Phuoc Seafoods and Trading Corporation shall disclose information on the reviewed semi-annual financial statements for 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: THUAN PHUOC SEAFOODS AND TRADING CORPORATION

- Stock code : THP
- Address : No. 02 Bui Quoc Hung Street, Da Nang Seafood Service Industrial Park, Son Tra Ward, Da Nang City, Vietnam
- Tel : 0236.3920920, Fax: 0236.3923308.
- Email: info@thuanphuoc.vn, Website : www.thuanphuoc.vn

2. Information disclosure content:

The reviewed semi-annual financial statements for 2026

☑ Separate financial statements (Listed organization without subsidiaries and superior accounting unit with affiliated units);

☐ Consolidated financial statements (for organizations with subsidiaries);

☐ Combined financial statements (for organizations with internal accounting units that operate a separate accounting system).

- Cases that require explanation:

+ The audit organization gives an opinion that is not an unqualified opinion on the financial statements (for audited financial statements):

☐ yes No ☐

Explanatory document in case of a ''yes' response:

☐ Yes No ☐

+ The net Profit after corporate income tax for the reporting period show a variance of 5% or more before and after audit, reflecting a change from a loss to a profit or vice versa (for audited financial statements):

☐ Yes No ☐

Explanatory document in case of a ''yes' response:

☐ Yes No ☐

+ The net Profit after corporate income tax in the income statement for the reporting period has changed by 10% or more compared to the same period last year :

☑ Yes No ☐

Explanatory document in case of a ''yes' response:

☐ Yes No ☐

+ The net Profit after corporate income tax in the reporting period is a loss, having changed from a profit in the same period last year to a loss in this period, or vice versa:

☐ Yes No ☐

Explanatory document in case of a ''yes' response:

☐ Có Không ☐

This information was published on the company's website on : August.29.,2026 at the link: www.thuanphuoc.vn (quanhecodong/baocaotaichinh)

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

Organization representative
Legal representative
General Director

CÔNG TY CỔ PHẦN THỦY SẢN VÀ T.MẠI THUẬN PHƯỚC

NGUYEN THI PHI ANH

Attached documents:
- The reviewed semi-annual financial statements for 2026;
- Explanation document.

THUAN PHUOC SEAFOODS AND TRADING CORPORATION

REVIEWED INTERIM FINANCIAL STATEMENTS
For the six-month period ended 30 June 2026

CONTENTS

MANAGEMENT'S REPORT

Management of Thuan Phuoc Seafoods and Trading Corporation (hereinafter referred to as "the Company") hereby presents its report and the accompanying reviewed interim financial statements of the Company for the six-month period ended 30 June 2026.

Members of the Board of Directors, the Supervisory Committee, and Management during the year and on the date of this report include:

Board of Directors

Full name	Position
Mr. Tran Van Linh	Chairman
Ms. Nguyen Thi Phi Anh	Member
Ms. Duong Thi Tuyet Hang	Member
Ms. Le Thi Minh Thao	Member
Ms. Le Thanh Thao	Member

Supervisory Committee

Full name	Position
Mr. Nguyen Van Trung	Head
Mr. Mai Dang Hai	Member
Ms. Huynh Thi Nguyet	Member

Management

Full name	Position	
Ms. Nguyen Thi Phi Anh	General Director	
Ms. Le Thi Minh Thao	Deputy General Director	Reappointed on 01 May 2026
Ms. Le Thanh Thao	Deputy General Director	Reappointed on 01 May 2026
Mr. Pham Dinh Nguyen	Deputy General Director	Reappointed on 01 May 2026
Mr. Doan Huu Ly	Deputy General Director	Reappointed on 01 May 2026

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Ms. Nguyen Thi Phi Anh, General Director.

RESPONSIBILITY OF MANAGEMENT

The Company's management is responsible for preparing the interim financial statements of each period which give a true and fair view of the interim financial position of the Company and the results of its operations and its cash flows. In preparing these interim financial statements, management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any departures that need to be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement the internal control system effectively for a fair preparation and presentation of the financial statements so as to mitigate error or fraud.

MANAGEMENT'S REPORT (CONTINUED)

Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the interim financial position of the Company and ensure that the interim financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements. Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Management confirms that the Company has complied with the above requirements in preparing these interim financial statements.

AUDITOR

The accompanying interim financial statements were reviewed by ECOVIS AFA VIETNAM Auditing – Appraisal and Consulting Company Limited (Head office: No. 142 Xo Viet Nghe Tinh Street, Hoa Cuong Ward, Danang City, Vietnam; Telephone: (84) 0236.363.3333; Fax: (84) 0236.363.3338; Website: www.ecovis.com/vietnam/audit).

STATEMENT BY MANAGEMENT

In management's opinion, the accompanying interim financial statements give a true and fair view of the interim financial position of the Company as at 30 June 2026 and the results of its interim operations and its interim cash flows for the six-month accounting period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements.

For and on behalf of management

CÔNG TY CỔ PHẦN THỦY SẢN VÀ T.MẠI THUẬN PHƯỚC

Nguyen Thi Phi Anh
General Director
Danang City, 28 August 2026

CÔNG TY TNHH KIỂM TOÁN – THẨM ĐỊNH GIÁ VÀ TƯ VẤN ECOVIS AFA VIỆT NAM
ECOVIS AFA VIETNAM AUDITING – APPRAISAL AND CONSULTING CO., LTD
142 Xo Viet Nghe Tinh St., Hoa Cuong Ward, Danang City, Vietnam
Tel: +84 236 363 3333 | Fax: +84 236 363 3338 | Email: info@ecovis.com.vn

No.: 373/2026/BCSX-E.AFA

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **Shareholders**
Board of Directors and Management
THUAN PHUOC SEAFOODS AND TRADING CORPORATION

We have reviewed the accompanying interim financial statements of Thuan Phuoc Seafoods and Trading Corporation (hereinafter referred to as "the Company") prepared on 28 August 2026 as set out from page 5 to page 43, which comprise the interim statement of financial position as at 30 June 2026, and the interim income statement, and the interim cash-flow statement for the six-month period then ended, and notes to the interim financial statements.

Management's Responsibility

Management is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, and Vietnamese Corporate Accounting System and relevant legislation as to the preparation and presentation of interim financial statements and for such internal control as Management determines is necessary to enable the preparation and presentation of the interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with the Vietnamese Standards on Review Engagements 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 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

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 interim financial position of the Company as at 30 June 2026, and of its interim financial performance and its interim cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting System and relevant legislation as to the preparation and presentation of interim financial statements.

Kim Van Viet
Deputy General Director
Audit Practice Registration Certificate No.
1486-2023-240-1

Authorized person

ECOVIS AFA VIETNAM Auditing – Appraisal and Consulting Company Limited
Danang City, 28 August 2026

Form B 01a - DN
(Issued under the Circular No.99/2025/TT-BTC dated 27 October 2025 by Ministry of Finance)

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Unit: VND

ASSETS	Code	Notes	As at 30 Jun. 2026	As at 01 Jan. 2026
A. CURRENT ASSETS	**100**		**1,579,331,460,138**	**1,016,043,449,767**
I. Cash and cash equivalents	**110**	**4.1**	**15,184,288,867**	**38,431,067,790**
1. Cash	111		10,184,288,867	14,981,067,790
2. Cash equivalents	112		5,000,000,000	23,450,000,000
II. Current financial investments	**120**	**4.2**	**7,375,931,552**	**5,953,940,000**
1. Trading securities	121		2,723,022,864	1,364,547,600
2. Provision for trading securities	122		(347,091,312)	(410,607,600)
3. Held to maturity investments	123		5,000,000,000	5,000,000,000
III. Current account receivables	**130**		**288,881,454,469**	**268,897,807,777**
1. Trade receivables	131	4.3	252,917,174,265	250,910,537,602
2. Advances to suppliers	132	4.4	7,268,010,276	5,930,862,271
3. Other current receivables	135	4.5	28,760,314,528	12,120,452,504
4. Provision for doubtful debts	136	4.6	(64,044,600)	(64,044,600)
IV. Inventories	**140**	**4.7**	**1,239,232,385,250**	**637,926,785,402**
1. Inventories	141		1,239,234,171,190	637,928,571,342
2. Provision for decline in value of inventories	142		(1,785,940)	(1,785,940)
V. Current biological assets	**150**		**7,451,434,155**	**1,432,270,512**
1. Consumable animals	151	4.8	7,451,434,155	1,432,270,512
2. Provision for impairment of current biological assets	153		-	-
VI. Other current assets	**160**		**21,205,965,845**	**63,401,578,286**
1. Current deferred expenses	161	4.9	945,539,551	654,950,678
2. Value added tax deductible	162		20,260,426,294	62,746,627,608

Form B 01a – DN
(Issued under the Circular No.99/2025/TT-BTC
dated 27 October 2025 by Ministry of Finance)

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30 June 2026

Unit: VND

ASSETS	Code	Notes	As at 30 Jun. 2026	As at 01 Jan. 2026
B. NON-CURRENT ASSETS	**200**		**402,743,882,538**	**419,671,079,582**
I. Non-current account receivables	**210**		-	-
II. Fixed assets	**220**		**357,531,387,705**	**372,331,698,124**
1. Tangible fixed assets	221	4.10	322,979,592,373	337,459,086,200
Cost	222		773,911,290,291	765,506,441,481
Accumulated depreciation	223		(450,931,697,918)	(428,047,355,281)
2. Intangible fixed assets	227	4.11	34,551,795,332	34,872,611,924
Cost	228		41,845,871,696	41,680,871,696
Accumulated amortisation	229		(7,294,076,364)	(6,808,259,772)
III. Non-current biological assets	**230**		-	-
IV. Investment property	**240**		-	-
V. Non-current assets in progress	**250**		**7,193,520,370**	**8,834,297,228**
1. Non-current work in progress	251		-	-
2. Construction in progress	252	4.12	7,193,520,370	8,834,297,228
VI. Non-current financial investments	**260**		-	-
VII. Other non-current assets	**270**		**38,018,974,463**	**38,505,084,230**
1. Non-current deferred expenses	271	4.9	38,018,974,463	38,505,084,230
2. Other non-current assets	274		-	-
TOTAL ASSETS	**280**		**1,982,075,342,676**	**1,435,714,529,349**

Form B 01a - DN
(Issued under the Circular No.99/2025/TT-BTC
dated 27 October 2025 by Ministry of Finance)

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30 June 2026

Unit: VND

RESOURCES	Code	Notes	As at 30 Jun. 2026	As at 01 Jan. 2026
C. LIABILITIES	**300**		**1,590,542,183,302**	**1,055,995,497,790**
I. Current liabilities	**310**		**1,561,343,472,178**	**1,007,547,186,666**
1. Trade payables	311	4.13	61,569,172,745	94,125,631,281
2. Advances from customers	312	4.14	40,118,497,160	13,436,899,154
3. Dividends and profit distribution payable	313	4.15	736,780,070	5,262,825,550
4. Taxes and amounts payable to the state budget	314	4.16	2,532,986,852	4,656,189,606
5. Payables to employees	315	4.17	39,846,023,990	55,329,215,390
6. Accrued expenses	316	4.18	67,894,400,249	7,720,467,178
7. Other current payables	320	4.19	763,675,491	16,203,912,948
8. Current loans and obligations under finance leases	321	4.20	1,337,523,538,488	800,753,648,426
9. Bonus and welfare fund	323	4.21	10,358,397,133	10,058,397,133
II. Non-current liabilities	**330**		**29,198,711,124**	**48,448,311,124**
1. Non-current trade payables	331		-	-
2. Non-current loans and obligations under finance leases	339	4.20	29,198,711,124	48,448,311,124
D. OWNER'S EQUITY	**400**	**4.22**	**391,533,159,374**	**379,719,031,559**
1. Owner's contributed capital	411		216,111,850,000	216,111,850,000
Ordinary shares carrying voting rights	411a		216,111,850,000	216,111,850,000
Preference shares	411b		-	-
2. Treasury shares	415		(4,234,000)	(4,234,000)
3. Investment and development fund	418		159,711,415,559	130,619,210,033
4. Retained earnings	420		15,714,127,815	32,992,205,526
Beginning accumulated retained earnings	420a		-	-
Retained earnings of the current period	420b		15,714,127,815	32,992,205,526
TOTAL RESOURCES	**440**		**1,982,075,342,676**	**1,435,714,529,349**

Nguyen Thi Phi Anh	**Ha Thi Thu Thuy**	**Lam Thi Ngoc Quyen**
General Director	**Chief Accountant**	**Preparer**

Danang City, 28 August 2026

THUAN PHUOC SEAFOODS AND TRADING CORPORATION
Address: 02 Bui Quoc Hung Street, Da Nang Seafood Service Industrial Zone, Son Tra Ward, Danang City, Vietnam

Form B 02a - DN
(Issued under the Circular No.99/2025/TT-BTC dated 27 October 2025 by Ministry of Finance)

INTERIM INCOME STATEMENT
For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Code	Notes	Current period	Previous period
1. Revenue	01	5.1	1,348,772,063,028	1,465,009,317,247
2. Deductions	02	5.2	27,063,939,111	17,772,802,240
3. Net revenue	10		1,321,708,123,917	1,447,236,515,007
4. Cost of sales	11	5.3	1,147,839,390,209	1,334,023,879,598
5. Gross profit	20		173,868,733,708	113,212,635,409
6. Profit/Loss from the sale and disposal of investment properties	21		-	-
7. Finance income	22	5.4	12,595,633,912	25,307,882,317
8. Finance expense	23	5.5	19,877,064,115	38,680,471,590
Of which, interest expense	24		*19,662,596,735*	*17,018,994,636*
9. Selling expense	25	5.6	131,969,897,864	62,181,685,093
10. General and administrative expense	26	5.7	20,848,555,733	22,613,285,842
11. Operating profit	30		13,768,849,908	15,045,075,201
12. Other income	31	5.8	5,441,533,204	1,607,608,875
13. Other expense	32	5.9	997,345,973	99,824,396
14. Net other income	40		4,444,187,231	1,507,784,479
15. Accounting profit before taxation	50		18,213,037,139	16,552,859,680
16. Current corporate income tax expense	51	5.11	2,498,909,324	2,392,611,218
17. Deferred corporate income tax expense	52		-	-
18. Net profit after taxation	60		15,714,127,815	14,160,248,462
19. Basic earning per share	70	4.22.5	676	591
20. Diluted earnings per share	71	4.22.6	676	591

CÔNG TY CỔ PHẦN THỦY SẢN VÀ T.MẠI THUẬN PHƯỚC

Nguyen Thi Phi Anh	**Ha Thi Thu Thuy**	**Lam Thi Ngoc Quyen**
General Director	**Chief Accountant**	**Preparer**

Danang City, 28 August 2026

Form B 03a - DN
(Issued under the Circular No.99/2025/TT-BTC
dated 27 October 2025 by Ministry of Finance)

INTERIM CASH FLOW STATEMENT (CONTINUED)
(Indirect method)
For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Code	Notes	Current period	Previous period
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. **Net profit /(loss) before taxation**	**01**		18,213,037,139	16,552,859,680
2. **Adjustment for:**				
Depreciation and amortisation	02		24,907,852,801	22,670,589,123
Provisions	03		(63,516,288)	86,030,000
Foreign exchange gains/losses from revaluation of foreign currency monetary items	04		(2,975,393,011)	14,152,487,977
Gains/losses from investment	05		(1,569,432,906)	(157,820,458)
Borrowing costs	06		19,662,596,735	17,018,994,636
3. **Operating profit /(loss) before adjustments to working capital**	**08**		**58,175,144,470**	**70,323,140,958**
Increase or decrease in accounts receivable	09		21,799,097,245	(24,674,629,355)
Increase or decrease in inventories	10		(607,324,763,491)	(363,860,337,357)
Increase or decrease in accounts payable (excluding interest expense and CIT payable)	11		22,302,953,151	46,222,086,253
Increase or decrease deferred expenses	12		(1,035,029,821)	1,532,472,465
Increase or decrease in trading securities	13		(1,358,475,264)	-
Borrowing costs paid	14		(20,310,061,309)	(17,536,207,207)
Corporate income tax paid	15		(4,201,016,060)	(3,800,000,000)
Other cash outflows from operating activities	17		(3,600,000,000)	(7,201,235,700)
Net cash from operating activities	**20**		**(535,552,151,079)**	**(298,994,709,943)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition and construction of fixed assets and other long-term assets	21		(5,054,514,809)	(1,411,810,055)
2. Proceeds from disposals of fixed assets and other long-term assets	22		20,909,091	-
3. Interest and dividends received	27		793,490,152	131,028,598
Net cash from investing activities	**30**		**(4,240,115,566)**	**(1,280,781,457)**

Form B 03a - DN
(Issued under the Circular No.99/2025/TT-BTC
dated 27 October 2025 by Ministry of Finance)

INTERIM CASH FLOW STATEMENT (CONTINUED)
(Indirect method)
For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Code	Notes	Current period	Previous period
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33	6.1	1,797,457,153,345	1,662,111,303,790
2. Repayment of borrowings	34	6.2	(1,276,371,783,321)	(1,409,643,020,275)
3. Dividends paid	36		(4,526,045,480)	(8,510,953,000)
Net cash from financing activities	**40**		**516,559,324,544**	**243,957,330,515**
NET INCREASE/(DECREASE) IN CASH	**50**		**(23,232,942,101)**	**(56,318,160,885)**
Cash and cash equivalents at beginning of period	60		38,431,067,790	61,956,297,904
Impact of exchange rate fluctuation	61		(13,836,822)	40,074,985
CASH AND CASH EQUIVALENTS AT END OF PERIOD	**70**		**15,184,288,867**	**5,678,212,004**

CÔNG TY CỔ PHẦN THỦY SẢN VÀ T.MẠI THUẬN PHƯỚC

Nguyen Thi Phi Anh	**Ha Thi Thu Thuy**	**Lam Thi Ngoc Quyen**
General Director	**Chief Accountant**	**Preparer**

Danang City, 28 August 2026

Form B 09a - DN
(Issued under the Circular No. 99/2025/TT-BTC
dated 27 October 2025 by Ministry of Finance)

NOTES TO THE INTERIM FINANCIAL STATEMENTS

1. CORPORATE INFORMATION

1.1. Structure of ownership

Thuan Phuoc Seafoods and Trading Corporation (hereinafter referred to as "the Company") has been incorporated on the basis of equitizing the State-owned enterprise (Thuan Phuoc Seafoods and Trading Company). The Company is an independent accounting entity which is operating in observance of the Business Registration Certificate No. 3203001489 granted for the first time by Danang City's Department of Planning and Investment on 29 June 2007, the Enterprise Law, its Charter, and other relevant regulations. Since the establishment date, the Company's Business Registration Certificate has been amended 10 times, and the latest amendment was made on 09 July 2025 with the business code 0400100432.

On 18 November 2019, The Company was formally licensed to trade securities on the Upcom market according to the Notification No. 1330/TB-SGDHN dated 11 November 2019 by Hanoi Securities Trading Centre with the security code THP.

The charter capital as stipulated in the Business Registration Certificate is VND 216,111,850,000.

The Company's registered head office is at 02 Bui Quoc Hung Street, Da Nang Seafood Service Industrial Zone, Son Tra Ward, Danang City, Vietnam.

The number of employees as at 30 June 2026 was 2,459 (31 December 2025: 2,567).

1.2. Business field

Manufacturing and trading.

1.3. Operating industry and principal activities

Under the Business Registration Certificate, the Company's business activities comprise:

- Processing and preserving of fisheries and fishery products. Details: Manufacture and export of frozen seafood products;
- Inland aquaculture (Not operating at headquarter).

1.4. Normal operating cycle

The Company's normal operating cycle is carried out for a time period of 12 months.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

1.5. The Company's structure

As at 30 June 2026, the Company's dependent units include:

Name	Address
32 Frozen Seafoods Factory	03 Van Don Street, Da Nang Seafood Service Industrial Zone, Son Tra Ward, Danang City, Vietnam
Seafoods and Foodstuff Factory	Lot B3-3 Pham Van Xao Street, Son Tra Ward, Danang City, Vietnam
My Son Frozen Seafoods Factory	Tho Quang Seafood Service Industrial Zone, Son Tra Ward, Danang City, Vietnam
Branch of Thuan Phuoc Seafoods and Trading Corporation - An An exported frozen seafood processing factory	Tay Hoa Village, Kim Son Commune, Dong Thap Province, Vietnam

2. BASIS OF PREPARATION

2.1. Accounting standards, accounting system

The accompanying interim financial statements, expressed in Vietnamese Dong ("VND"), under the historical cost convention and in accordance with Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System issued by the Ministry of Finance under Circular No. 99/2025/TT-BTC dated 27 October 2025.

The accompanying interim financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

2.2. Forms of accounting records

The form of accounting records applied in the Company is the Journal Voucher.

2.3. Financial year

The Company's financial year is from 01 January to 31 December.

These interim financial statements are prepared for the six-month period ended on 30 June 2026.

2.4. Reporting and functional currency

The Company maintains its accounting records in VND.

3. SIGNIFICANT ACCOUNTING POLICIES

3.1. Changes in accounting policies

The accounting policies applied by the Company in preparing the interim financial statements are consistently applied with those used in the preparation of the financial statements for the financial year ended 31 December 2025, except for the changes resulting from the adoption of new accounting guidance under Circular No. 99/2025/TT-BTC dated 27 October 2025 as presented below:

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on the application of the Accounting System for Enterprises, which is effective from 1 January 2026 and applicable to financial years beginning on or after 1 January 2026. Circular 99 replaces the regulations on the Accounting System for Enterprises issued under Circular No. 200/2014/TT-BTC dated 22 December 2014, Circular No. 75/2015/TT-BTC dated 18 May 2015, Circular No. 53/2016/TT-BTC dated 21 March 2016 and Circular No. 195/2012/TT-BTC dated 15 November 2012 issued by the Ministry of Finance.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

The Company has applied the changes in accounting policies prescribed under Circular 99 that affect the Company using the non-retrospective adjustment method in accordance with the guidance in Clause 1, Article 30 of Circular 99.

The Company has also restated the comparative information presented in the interim financial statements for certain line items to comply with the presentation requirements of Circular 99, as disclosed in Note 8.

3.2. Foreign currencies

Transactions in foreign currencies are recorded, on initial recognition, in the reporting currency, by applying to the foreign currency amount the spot exchange rate between the reporting currency and the foreign currency at the date of the transaction. The exchange differences arising on the settlement of monetary items are recognised in profit or loss in the year in which they arise. At the end of the reporting year, monetary items excluding advances to suppliers, prepaid expenses, and unearned revenues, which are denominated in foreign currency, are reported using the closing rate and resultant exchange differences resulting from the reporting after offset are recognised in profit or loss in the year in which they arise.

3.3. Use of estimates

The preparation of the interim financial statements requires management to make estimates and assumptions that impact the carrying value of certain assets and liabilities, contingent assets and liabilities reported in the notes as well as revenues and expenses for the financial year ended 30 June 2026. Although these estimates are based on management's best knowledge of all relevant information available at the date when the interim financial statements are prepared, this does not prevent actual figures differing from estimates.

3.4. Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, cash at bank, cash in transit and current investments for a period not exceeding 3 months or highly liquid investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

3.5. Financial investments

Trading securities

Trading securities are securities held for business purposes (held for the purpose of profit-taking by selling when prices have increased) at the time of reporting.

Trading securities are initially recognised at fair value of the payments made at the transaction date. Any costs incurred in acquiring trading securities (if any), such as brokerage fees, transaction costs, information service fees, taxes, bank charges, etc., are recognised as finance expenses during the period.

Held to maturity investments

Held to maturity investments comprise term deposits, preference bonds, shares - which include an obligation for the issuer to repurchase them at a point in time in the future - held to maturity loans to earn periodical profits and other held to maturity investments.

If there is any certain evidence that part or all the investments are irrecoverable, impairment losses are recognised as a finance expense in the current year.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

3.6. Account receivables

Recognition method

Account receivables are stated at the carrying amounts of trade receivables and other receivables less provisions for doubtful debts.

Provision for doubtful debts

As of the date of preparing the interim financial statements, provision for doubtful debt is recognised for past-due accounts receivable and for accounts receivable where circumstances indicate that they might not be recoverable when due at the level as guided in prevailing regulations. The determination of the overdue period of a doubtful receivable to be provisioned is based on the principal repayment period according to the original sale contract, excluding the debt extension between the parties.

For overdue receivables, the provision rates are as follows:
- 30% of the value for receivables overdue from 6 months to less than 1 year;
- 50% of the value for receivables overdue from 1 year to less than 2 years;
- 70% of the value for receivables overdue from 2 years to less than 3 years;
- 100% of the value for receivables overdue for 3 years or more.

The difference between the required balance and the existing balance of provision for doubtful debts is recorded as a general and administrative expense in the income statement.

3.7. Inventories

Inventory measurement

Inventories are measured at the lower of cost and net realisable value.

The costs of inventories shall comprise all costs of purchase, costs of conversion, and other costs incurred in bringing inventories to their present location and condition. Cost in the case of finished goods and work in progress includes raw materials, direct labour and attributable manufacturing overheads.

The costs of purchase comprise the purchase price, non-reimbursable taxes and duties, and transport, handling and other costs directly attributable to the purchase. Trade discounts and sales rebates on substandard and obsolete goods purchased are deducted from the costs of purchase.

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

Method of accounting for inventories

Inventories are measured using the weighted average method and are recorded under the perpetual inventory method.

Provision for decline in value of inventories

As of the date of preparing the interim financial statements, provision is recognised for obsolete, slow-moving and defective inventory items and an excess of the cost of inventories over their net realisable value.

The difference between the required balance and the existing balance of the provision for a decline in value of inventories is included in cost of sales in the consolidated income statement.

Inventories are written down to net realizable value on an item-by-item basis. For services being rendered, provision is made in respect of each service for which a selling price will be charged.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

3.8. Tangible fixed asset

Tangible fixed assets are measured at cost less accumulated depreciation.

Tangible fixed asset recognition

Tangible fixed assets are initially recognised at their cost. The cost of purchased tangible fixed assets comprises the purchase price and any directly attributable costs of bringing the assets to their present location and working condition for their intended use. Accessories added to fixed assets when purchased are recognised ly at their fair value and deducted from the historical cost of the respective tangible fixed assets.

Depreciation and amortisation

The costs of fixed assets are depreciated on a straight-line method over their estimated useful lives.

The estimated useful lives are as follows:

	Year 2026
▪ Buildings, structures	5 – 20 years
▪ Machinery and equipment	3 – 12 years
▪ Motor vehicles	6 – 13 years
▪ Office equipment	6 – 08 years

3.9. Intangible fixed assets

Intangible fixed assets are measured at cost less accumulated amortisation.

Intangible fixed asset recognition

The cost of an intangible fixed asset comprises the total amount of expense incurred by the Company to acquire an asset at the time the asset is put into operation for its intended use.

Accounting principles for intangible fixed assets

Land use rights

Land use rights are stated at their costs less accumulated amortisation. The Company's land use right pertains to a plot of land located at Tay Hoa Hamlet, Kim Son Commune, Dong Thap Province. The land use right is amortised using the straight-line method over the period of the right to use the land.

Indefinite land use rights are not amortised.

Computer software

Computer software is not an indispensable component of hardware and is recognised as an intangible asset and depreciated over its useful life.

3.10. Biological assets

Biological assets represent assets related to agricultural activities (including biological assets generated/produced from perennial plants producing periodic products of the Company).

Recognition principles for biological assets

Animals producing periodic products

Costs of purchasing, caring for and raising these animals, etc., incurred from the initial stage until the maturity stage are included in the cost of biological assets;

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

Method for recognising provision for impairment of biological assets

At the end of the period, when there are indications or evidence that these biological assets are impaired or their net realisable value is lower than their carrying amount, a provision for impairment of biological assets shall be recognised;

Any increase or decrease in the provision for impairment of biological assets is recognised in cost of goods sold in the statement of income.

3.11. Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for purposes not yet determined, are carried at cost. Cost includes professional fees, and for qualifying assets, borrowing costs dealt with in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

3.12. Deferred expenses

Deferred expenses are classified as current and non-current based on their original term. Deferred expenses mainly comprise costs of tools and supplies and repair expenses, etc., which are amortised over the period in which economic benefits are generated in relation to these expenses

The following expenses are recognised as deferred expenses and amortised to the consolidated income statement:

- Prepaid land, infrastructure and fixed asset rentals are amortised over the period of lease;
- Tools and supplies are amortised using the straight-line method for for no more than 3 years;
- Other prepaid expenses: Based on the nature and volume of each expense, the Company applies the proper amortization criteria and method over the period in which economic benefits are generated in relation to that expense.

3.13. Liabilities

Liabilities are classified into trade payables, intra-company payables, dividends and profit payables and other payables based on the following rules:

- Trade payables represent those arising from purchase and sale related transactions of goods, services or assets and the seller is independent of the buyer;
- Dividends and profit payables are dividends and profits (in cash or non-monetary assets) payable to the shareholders of the Company;
- The remaining payables are classified as other payables.

Liabilities are also classified according to the maturity date, the remaining term from the date of the financial statements, original currency, and each creditor.

Liabilities are recognised at no less than the payment obligation.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

3.14. Borrowing costs

Capitalisation of borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalised as part of the cost of those assets until the assets are put into use or sale.

Investment income earned on temporary investment of borrowings is deducted from the cost of the respective assets.

All other borrowing costs are recognised as an expense in the consolidated income statement when incurred.

3.15. Accrued expenses

Accrued expenses represent expenses that will be paid in the future for goods or services received but not yet paid due to lack of invoices or accounting documents. These expenses are recognised as operating expenses of the reporting year.

The Company's accrued expenses comprise: accrued interest expenses determined based on the outstanding principal balance for the unbilled interest days and applicable interest rates; technical consultancy fees; transportation expenses; electricity costs accrued based on actual invoices incurred; anti-dumping duties and countervailing duties on export goods determined as total invoice value less freight and insurance multiplied by the applicable duty rates; and other accrued expenses.

3.16. The owners' equity

The owners' contributed equity

The owners' contributed equity is recognised when contributed.

Treasury shares

Treasury shares are recognised at purchased cost and presented in the balance sheet as a deduction from equity.

Dividends

Dividends are recognised as a liability at the date of declaring dividends.

Reserves

Reserves are created at certain percentages of profit after tax as prescribed in the charter of the companies in the Company.

Retained earnings

Net profit after income tax can be distributed to shareholders after the distribution is approved the General annual meeting of shareholders and reserves are created in accordance with the Charter and legal regulations in Vietnam.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

3.17. Revenue and other income

Revenue from selling goods

Revenue from selling goods is measured at the fair value of the consideration received or receivable. In most cases, revenue is recognised when transferring the risks and rewards of ownership to the buyer.

Revenue involving the rendering of services

Revenue of a transaction involving the rendering of services is recognised when the outcome of this transaction can be estimated reliably. When a transaction involving the rendering of services is attributable to several periods, each period's revenue is recognised by reference to the stage of completion at the end of the reporting period.

Interest income

Interest income is recognised on an accrual basis by reference to the principal outstanding and at the interest rate applicable.

Disposal and sale of fixed assets

Income from disposal and sale of fixed assets is the excess of the proceeds from the disposal and sale of the fixed assets over the carrying amount of the fixed assets and disposal expenses.

3.18. Deductions

Deductions include trade discounts, allowances and sale returns.

Deductions arising in the reporting year from consumption of products, goods and services are recognised as decreases in revenue in that year; Deductions arising after the end of the reporting year but prior to issuing the consolidated financial statements for the reporting year are recognised as decreases in revenue of the reporting year; Deductions arising after the end of the reporting year and after issuing the consolidated financial statements for the reporting year are recognised as decreases in revenue of the next year

3.19. Cost of sales

Cost of sales and services provided represents total costs of finished products, goods, services, which are sold in the year in accordance with the matching principle. Abnormal amounts of production costs of inventories are recognised immediately in cost of sales.

3.20. Finance expense

Finance expenses represent all expenses incurred in the reporting year which mainly include borrowing costs and losses from exchange rates.

3.21. Selling expense and general and administrative expense

Selling expenses represent expenses incurred during the process of selling products, goods and rendering services, which include expenses relating to product exhibition, advertisement, sales commissions, storage, packaging and shipping etc.

General and administrative expenses represent common expenses, which include payroll costs for office employees (salaries, wages, allowances, etc.); social insurance, health insurance, trade union fees and unemployment insurance; stationery expenses, material expenses, utility services (electricity expenses, water expenses, phone, fax, warranty expenses, etc.); sundry expenses.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

3.22. Taxation

Corporate income tax

Current corporate income tax expense

The tax rate of 15% is applicable to processing activities in the field of agriculture and fishery in areas not located in areas with difficult socio-economic conditions or areas with extremely difficult socio-economic conditions.

Value added tax

- Seafoods export activities: 0%;
- Other activities: are applicable in accordance with the prevailing regulations.

Other taxes

Other taxes are applicable in accordance with the prevailing tax laws in Vietnam.

The tax reports of the Company will be inspected by the Tax Department. Application of the laws and regulations on tax to different transactions can be interpreted by many ways; therefore, the tax amounts presented in the consolidated financial statements can be amended in accordance with the Tax Department's final assessment.

3.23. Earnings per share

Basic earnings per share are calculated by dividing the net profit attributable to ordinary shareholders (after adjusted for bonus and welfare funds), by the weighted average number of ordinary shares outstanding during the year, excluding ordinary shares bought back by the Company and held as treasury shares.

3.24. Diluted earnings per share

Diluted earnings per share are calculated by dividing the net profit attributable to ordinary shareholders (after adjusted for bonus and welfare funds), by the weighted average number of ordinary shares outstanding during the year and total ordinary shares that would be issued on the conversion, excluding ordinary shares bought back by the Company and held as treasury shares.

3.25. Segement reporting

A segment is a distinguishable component of the Company that is engaged either in producing or providing related products or services (business segment), or in producing or providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments.

Based on the actual operation of the Company, the management assesses that there is no significant difference in risks and returns among business segments and geographical segments, An An export frozen seafood processing factory in Dong Thap province only performs production, then finished products are transported to warehouse in Danang City for export. Therefore, the Company operates in a sole business segment which is processing and export of seafood and in a major geographic segment which is foreign market.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

3.26. Related parties

Related parties are individuals or entities that have the ability, directly or indirectly through one or more intermediaries, to control the Company or are controlled by, or are subject to common control with the Company. Associates, individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the Company, key management personnel, including directors and officers of the Company and close family members or associates of such individuals are also considered to be related.

4. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM STATEMENT OF FINANCIAL POSITION

4.1. Cash and cash equivalents

	Foreign currencies	As at 30 Jun. 2026 VND	Foreign currencies	As at 01 Jan. 2026 VND
Cash in hand (VND)		19,236,135		1,099,933
Cash at banks		10,165,052,732		14,979,967,857
- Joint Stock Commercial Bank for Foreign Trade of Vietnam		9,106,661,091		14,324,736,773
+ VND		*194,890,045*		*69,641,186*
+ USD	*338,837.67*	*8,906,686,994*	*545,896.81*	*14,235,351,115*
+ EUR	*128.38*	*3,869,087*	*133.66*	*4,056,407*
+ JPY	*7,485.00*	*1,214,965*	*95,928.00*	*15,688,065*
- Others Bank		1,058,391,641		655,231,084
+ VND		*246,572,679*		*157,834,997*
+ USD	*30,947.71*	*811,818,962*	*19,074.13*	*497,396,087*
Cash equivalents		5,000,000,000		23,450,000,000
- 1 month term deposits		5,000,000,000		23,450,000,000
Total		**15,184,288,867**		**38,431,067,790**

Cash equivalents represent a 1-month term deposit at Joint Stock Commercial Bank for Foreign Trade of Vietnam at an interest rate of 4.75% per annum.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.2. Financial investments

Trading securities are analysed as follows:

	As at 30 Jun. 2026 VND			As at 01 Jan. 2026 VND		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Share investments:						
Asia Commercial Joint Stock Bank (ACB)	52,271,552	57,417,750	-	-	-	-
Hoa Phat Group Joint Stock Company (HPG)	534,996,837	491,630,000	(43,366,837)	-	-	-
Investment Commerce Fisheries Corporation	41,250,000	19,750,000	(21,500,000)	41,250,000	23,700,000	(17,550,000)
Vietnam Dairy Products Joint Stock Company	1,177,799,741	915,160,000	(262,639,741)	1,323,297,600	930,240,000	(393,057,600)
Military Commercial Joint Stock Bank (MBB)	916,704,734	897,120,000	(19,584,734)	-	-	-
Total	**2,723,022,864**	**2,381,077,750**	**(347,091,312)**	**1,364,547,600**	**953,940,000**	**(410,607,600)**

The Company determined the fair value of its investments in Asia Commercial Joint Stock Bank, Hoa Phat Group Joint Stock Company, Investment Commerce Fisheries Corporation, Vietnam Dairy Products Joint Stock Company, and Military Commercial Joint Stock Bank based on the quoted market prices on the stock exchange and the number of shares held by the Company.

Held to maturity investments are analysed as follows:

	As at 30 Jun. 2026 VND			As at 01 Jan. 2026 VND		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Current:						
Term deposits						
- 6 month term deposits	5,000,000,000	5,000,000,000	-	5,000,000,000	5,000,000,000	-
Total	**5,000,000,000**	**5,000,000,000**	**-**	**5,000,000,000**	**5,000,000,000**	**-**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.3. Current trade receivables

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Value	Provision	Value	Provision
Planets Pride A/s	-	-	33,122,916,738	-
DARIK ENTERPRISES INC	30,478,853,574	-	-	-
Others	222,438,320,691	64,044,600	217,787,620,864	64,044,600
Total	**252,917,174,265**	**64,044,600**	**250,910,537,602**	**64,044,600**

4.4. Current advances to suppliers

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Value	Provision	Value	Provision
Comercializadora Internacional De Mariscos Cintemar S.A.S	1,739,939,136	-	1,739,939,136	-
Sustainable Community Development Co., Ltd	983,645,720	-	-	-
Thuan Thanh Agro-Forestry-Fishery Trading Co., Ltd	755,924,400	-	-	-
Sai Gon Food Technology Co., Ltd	776,820,000	-	336,600,000	-
Other	3,011,681,020	-	3,854,323,135	-
Total	**7,268,010,276**	**-**	**5,930,862,271**	**-**

4.5. Other receivables

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Value	Provision	Value	Provision
Advances	15,799,530,926	-	265,587,667	-
+ Nguyen Thi Phi Anh (*)	*15,393,835,480*	-	-	-
+ Others	*405,695,446*	-	*265,587,667*	-
SI, HI, UI	1,062,039,602	-	15,906,837	-
Deposits	11,898,744,000	-	11,838,958,000	-
Total	**28,760,314,528**	**-**	**12,120,452,504**	**-**
In which: Receivable from related parties - Refer to Note 7	15,393,835,480	-	-	-

(*) Ms. Nguyen Thi Phi Anh received an advance of VND 15,000,000,000 on 30 June 2026 and 03 April 2026 to open term deposit accounts for the Company.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.6. Doubtful debts

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Cost	Recoverable amount	Cost	Recoverable amount
Overdue trade receivables or overdue amounts loaned and other receivables not yet due but uncollectible	64,044,600	-	64,044,600	-
Total	**64,044,600**	**-**	**64,044,600**	**-**

The Board of Management assesses that the recoverability of overdue receivables is low.

Overdue trade receivables and overdue amounts loaned are analysed by debtor as follows:

	As at 30 Jun. 2026 VND			As at 01 Jan. 2026 VND		
	Cost	Recoverable amount	Overdue days	Cost	Recoverable amount	Overdue days
Quang Tien Co., Ltd	64,044,600	-	Over 3 years	64,044,600	-	Over 3 years
Total	**64,044,600**	**-**		**64,044,600**	**-**	

4.7. Inventories

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Cost	Provision	Cost	Provision
Goods in transit	18,538,977,932	-	51,419,610,264	-
Outward goods on consignment	6,993,166,964	-	14,578,158,985	-
Raw materials	1,018,075,112,362	1,785,940	328,751,666,965	1,785,940
Tools and supplies	18,859,907,191	-	13,816,385,890	-
Products	176,767,006,741	-	229,362,749,238	-
Total	**1,239,234,171,190**	**1,785,940**	**637,928,571,342**	**1,785,940**

Slow moving and obsolescent inventories as at 30 June 2026 amounted to VND 1,785,940.

Inventories pledged as security for liabilities as at 30 June 2026 amounted to VND 958,667,969,022.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.8. Current biological asset

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Cost	Recoverable amount	Cost	Recoverable amount
Current consumable animals	7,451,434,155	7,451,434,155	1,432,270,512	1,432,270,512
Total	**7,451,434,155**	**7,451,434,155**	**1,432,270,512**	**1,432,270,512**

The Company's biological assets comprise commercial shrimp which are harvested once.

No biological assets were pledged or mortgaged to secure payables as at the end of the period..

4.9. Deferred expenses

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Current:		
Insurance fee	575,822,605	519,810,800
Others	369,716,946	135,139,878
Total	**945,539,551**	**654,950,678**
Non-current:		
Land rental in Thuan Phuoc Ward	23,805,133,296	24,270,380,202
Aquaculture land rental in Ba Tri District, Ben Tre Provin	5,085,304,163	5,814,380,758
Tools and supplies	2,525,055,679	1,787,461,907
Assets repairing expense	1,633,887,898	1,196,820,177
Land rental at Lot No. 3488 (Area: 1,377.90 m2)	491,512,264	497,183,560
Expenses for renovation and upgrading of Dien Mon	33,489,995	32,006,586
Accretion land rental fee	2,699,105,916	2,729,661,834
Others	1,745,485,252	2,177,189,206
Total	**38,018,974,463**	**38,505,084,230**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.10. Tangible fixed assets

Items	Buildings, structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
Cost:					
As at 01 Jan. 2026	406,588,446,349	317,484,680,181	37,320,681,089	4,112,633,862	765,506,441,481
Purchase	-	4,377,777,778	1,248,437,037	-	5,626,214,815
Self-construction	-	-	3,085,776,852	-	3,085,776,852
Disposals	-	-	(307,142,857)	-	(307,142,857)
As at 30 Jun. 2026	**406,588,446,349**	**321,862,457,959**	**41,347,752,121**	**4,112,633,862**	**773,911,290,291**
Accumulated depreciation:					
As at 01 Jan. 2026	187,117,634,389	203,542,393,290	33,440,298,756	3,947,028,846	428,047,355,281
Depreciation	10,686,313,704	11,045,646,475	1,393,312,219	66,213,096	23,191,485,494
Disposals	-	-	(307,142,857)	-	(307,142,857)
As at 30 Jun. 2026	**197,803,948,093**	**214,588,039,765**	**34,526,468,118**	**4,013,241,942**	**450,931,697,918**
Net book value:					
As at 01 Jan. 2026	219,470,811,960	113,942,286,891	3,880,382,333	165,605,016	337,459,086,200
As at 30 Jun. 2026	**208,784,498,256**	**107,274,418,194**	**6,821,284,003**	**99,391,920**	**322,979,592,373**

The amount of year-end net book value of tangible fixed assets totalling VND 275,075,055,561 was pledged/mortgaged as loan security.

The historical cost of tangible fixed assets fully depreciated but still in use totalled VND 205,983,949,818.

List of tangible fixed assets whose historical cost accounts for more than 10% of the total historical cost:

Items	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Cost	Net book value	Cost	Net book value
An An Factory	96,879,185,173	71,852,062,333	96,879,185,173	74,274,041,965

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.11. Intangible fixed assets

Items	Land use rights VND	Computer software VND	Total VND
Cost:			
As at 01 Jan. 2026	41,004,099,758	676,771,938	41,680,871,696
Purchase	-	165,000,000	165,000,000
As at 30 Jun. 2026	**41,004,099,758**	**841,771,938**	**41,845,871,696**
Accumulated amortisation:			
As at 01 Jan. 2026	6,161,016,299	647,243,473	6,808,259,772
Amortisation	449,043,504	36,773,088	485,816,592
As at 30 Jun. 2026	**6,610,059,803**	**684,016,561**	**7,294,076,364**
Net book value:			
As at 01 Jan. 2026	34,843,083,459	29,528,465	34,872,611,924
As at 30 Jun. 2026	**34,394,039,955**	**157,755,377**	**34,551,795,332**

The amount of year-end net book value of intangible fixed assets totalling VND 34,394,039,955 was pledged/mortgaged as loan security,

The historical cost of intangible fixed assets fully depreciated but still in use totalled VND 676,771,938.

As at 30 June, 2026, the intangible fixed assets which are the land use rights, comprise:

- The land use right located at land lot No. 3378 in Tay Hoa Village, Kim Son Commune, Dong Thap Province, with total area of 21,355 m2, the land use term until 13 February 2067, The purpose is to build An An Export Frozen Seafood Processing Factory in Dong Thap Province.
- The land use right located at land lot No, 3388 in Tay Hoa Village, Kim Son Commune, Dong Thap Province with an area of 214.7 m2, with the land use term until October 2043. The purpose is to build An An Export Frozen Seafood Processing Factory in Dong Thap Province.
- The land use right located at land lot No, 3388 in Tay Hoa Village, Kim Son Commune, Dong Thap Province with an area of 1,377.9 m2, with the land use term until 11 January 2068. The purpose is to build An An Export Frozen Seafood Processing Factory in Dong Thap Province.

List of intangible fixed assets whose historical cost accounts for more than 10% of the total historical cost:

Items	At as 30 Jun. 2026 VND		At as 01 Jan. 2026 VND	
	Cost	Net book value	Cost	Net book value
The land use right lot No. 3388 located in Dong Thap (temporary)-An An	18,846,279,560	15,796,866,682	18,846,279,560	15,991,500,555
The land use right lot No. 3388 located in Dong Thap-An An 1,377.9 m2	18,085,997,147	15,530,581,356	18,085,997,147	15,713,885,382

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.12. Construction in progress

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
An An factory expansion	5,748,520,370	5,748,520,376
Machinery and equipment at Tho Quang Factory	1,445,000,000	-
Fire protection system installation	-	3,085,776,852
Total	**7,193,520,370**	**8,834,297,228**

4.13. Current trade payables

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Royale Marine Impex PVT Ltd	5,178,131,712	19,006,633,152
NAQ FOODS INDIA PRIVATE LIMITED	-	12,620,524,059
ITC LIMITED	7,777,193,292	-
Maa Nachinda Sea Foods Private Limited	-	22,558,348,956
BRC MARINE PRODUCTS	5,087,287,296	-
Others	43,526,560,445	39,940,125,114
Total	**61,569,172,745**	**94,125,631,281**

4.14. Current advances from customers

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
TOKYO EUROPE TRADING CO.., LTD. IN SEIJOISHII GROUP	6,587,797,897	383,039,711
Stutzer & Co Ag	-	2,669,542,082
Palaxar Limited	-	1,448,866,193
COMINPORT DISTRIBUCION,S.L.	788,100,000	1,556,802,240
Others	32,742,599,263	7,378,648,928
Total	**40,118,497,160**	**13,436,899,154**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.15. Dividends and profit distribution payable

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Dividends payable for the year 2025	49,105,500	4,566,562,980
Dividends payable for the year 2019	143,640,000	143,640,000
Dividends payable for the year 2010	104,224,740	104,224,740
Dividends payable for the year 2009	87,300,000	87,300,000
Other year dividends payable	352,509,830	361,097,830
Total	**736,780,070**	**5,262,825,550**

Committed dividends of previous years which shareholders have not yet completed the required procedures to claim as at the current date total VND 736,780,070.

4.16. Tax and amounts receivable from/payable to the state budget

	As at 30 Jun. 2026 VND	Movements in the period VND		As at 01 Jan. 2026 VND
	Payable	Payable	Paid/Deducted	Payable
Value added tax on domestic goods	2,628,516	206,170,073	203,931,150	389,593
Value added tax on imported goods	-	1,334,460,125	1,334,460,125	-
Export, import tax	-	23,524	23,524	-
Corporate income tax	2,459,037,913	2,498,909,324	4,201,016,060	4,161,144,649
Personal income tax	71,320,423	219,170,766	642,505,707	494,655,364
Natural resource tax	-	182,019,840	182,019,840	-
Land rentals	-	16,971,356	16,971,356	-
Total	**2,532,986,852**	**4,457,725,008**	**6,580,927,762**	**4,656,189,606**

4.17. Payables to employees

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Salary	39,846,023,990	55,329,215,390
Total	**39,846,023,990**	**55,329,215,390**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.18. Accrued expenses

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Accrued interest	-	647,464,574
Accrued technical consultancy expense	2,812,961,467	2,190,919,033
Accrued freight charge	393,734,619	1,741,843,858
Accrued electricity expense	1,572,644,406	1,137,472,844
Anti-dumping duty	44,856,489,910	-
Countervailing duty	2,516,181,087	-
US import duties and taxes	9,722,521,810	-
Other accrued expenses	6,019,866,950	2,002,766,869
Total	**67,894,400,249**	**7,720,467,178**

4.19. Other current payables

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Trade union dues	763,675,491	1,031,088,038
SI, HI	-	389,366,900
Vietcombank - Danang Branch - LCUPAS	-	14,783,458,010
Total	**763,675,491**	**16,203,912,948**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.20. Loans and finance lease liabilities

	Foreign currencies	As at 30 Jun. 2026 VND		Movements in the period VND		Foreign currencies	As at 01 Jan. 2026 VND	
		Value	Payable value	Increase	Decrease		Value	Payable value
Current loans (USD)								
- *Vietcombank*	22,797,185.02 #	599,246,805,436	599,246,805,436	1,006,813,863,708	850,955,415,515	16,809,658.31 #	443,388,357,243	443,388,357,243
- *Vietinbank*	22,822,238.00 #	599,905,348,068	599,905,348,068	689,475,754,014	344,244,508,512	9,655,158.00 #	254,674,102,566	254,674,102,566
- *SeABank*	1,337,264.00 #	35,151,321,504	35,151,321,504	35,168,212,006	16,890,502	- #	-	-
- *Asia Commercial Joint Stock Bank*	2,462,180.00 #	64,720,863,480	64,720,863,480	64,777,450,050	56,586,570	- #	-	-
Current loans (VND)								
- *Vietcombank*		-	-	1,221,873,567	10,658,465,218		9,436,591,651	9,436,591,651
- *Vietinbank*		-	-	-	27,010,495,720		27,010,495,720	27,010,495,720
- *Viet Nam International Bank*		-	-	-	27,744,901,246		27,744,901,246	27,744,901,246
Current portion of non-current loans								
- *Development and Investment Fund*		715,200,000	715,200,000	357,600,000	357,600,000		715,200,000	715,200,000
- *Vietinbank*		37,784,000,000	37,784,000,000	760,000,000	760,000,000		37,784,000,000	37,784,000,000
Total		**1,337,523,538,488**	**1,337,523,538,488**	**1,798,574,753,345**	**1,261,804,863,283**		**800,753,648,426**	**800,753,648,426**
Non-current loans (VND)								
- *Vietinbank*		25,802,511,124	25,802,511,124	-	18,892,000,000		44,694,511,124	44,694,511,124
- *Development and Investment Fund*		3,396,200,000	3,396,200,000	-	357,600,000		3,753,800,000	3,753,800,000
Total		**29,198,711,124**	**29,198,711,124**	**-**	**19,249,600,000**		**48,448,311,124**	**48,448,311,124**
Grand Total		**1,366,722,249,612**	**1,366,722,249,612**	**1,798,574,753,345**	**1,281,054,463,283**		**849,201,959,550**	**849,201,959,550**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

Current loans are detailed as follows:

- Current loans from Vietcombank – Danang Branch are under Loan agreement: 365/2025/CTD/VCB-KHDN dated 06 October 2025; Limit: VND 650 billion or equivalent foreign currency; Term: 12 months from the effective date of the contract; Interest rate: As per each debt acknowledgment; Purpose: To supplement working capital for the company's production activities, secured by the following assets:

+ The Seafood and Frozen Food Processing Factory construction and the additional value invested by the Company attached to the assets under the Mortgage Agreement for assets attached to land No. 46/2017/VCB-DN dated 17 July 2017 and Contract addendum (if any) entered into between Vietcombank and The Company;

+ Land use rights and assets attached to land at Lot No. 51, map sheet No. 14, Phuc Loc Vien Residential Area, An Hai Ward, Danang City, owned by Ms. Le Thanh Thao on 09 December 2022;

* Machinery and equipment under the Mortgage Agreement No. 30/2009/VCB-DN dated 08 May 2009 and its addendum (if any) entered into between Vietcombank and The Company;

* Two used generators under Mortgage Agreement No. 75/2011/VCB-DN dated 10 June 2011 and its addendum (if any) entered into between Vietcombank and The Company;

+ Machinery and equipment system formed from the 32 Frozen Factory under the Mortgage Agreement No. 32/2009/VCB-DN dated 05 July 2009 and its addendum (if any) entered into between Vietcombank and The Company;

+ Goods in circulation, including raw materials, semi-finished goods, finished goods in the production and business under the Pledge of goods contract No. 07/2019/VCB-DN dated 14 February 2019 and its addendum (if any) entered into between Vietcombank and The Company;

+ Mortgage Agreement over property rights arising from contract No. 09/2019/VCB-DN dated 14 February 2019 and its addendum (if any) entered into between Vietcombank and The Company;

- Current loans from Vietinbank – Danang Branch are under Loan agreement: 300029792/2025-HĐCVHM/NHCT480-THUANPHUOC dated 12 September 2025; Limit: VND 600 billion or equivalent foreign currency; Term: 12 months from 12 September 2025 to 12 September 2026; Interest rate: As per each debt acknowledgment; Purpose: To supplement working capital for the company's production activities, secured by the following assets:

+ Goods in circulation, including raw materials, semi-finished goods, and finished goods in the production and business, with a value corresponding to the ratio of the short-term debt balance of the customer at Vietinbank to the total short-term debt balance at credit institutions.

- Short-term loan from Southeast Asia Commercial Joint Stock Bank under Credit Facility Agreement No. REF2601478400/HĐTD-HM/THUANPHUOC dated 7 July 2026, with a credit limit of VND 150 billion or foreign currency equivalent, with a term of 12 months from the signing date, and interest rates specified in each debt acknowledgment note. The loan purpose is to supplement working capital for the Company's production activities, secured by the following collateral:

+ Debt claims/receivables rights formed in the future from export contracts under the export L/C or T/T method from countries: Europe, Japan, USA, Korea.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

- Short-term loan from Asia Commercial Joint Stock Bank under Credit Facility Agreement No. DAN.DN.6091.120.126 dated 26 May 2026, with a credit limit of VND 100 billion or foreign currency equivalent, with a term of 12 months from the signing date, and interest rates specified in each debt acknowledgment note. The loan purpose is to supplement working capital for the Company's production activities, secured by the following collateral:
+ Rights to claim debts/receivables financed by ACB, including property rights and monetary amounts of the Company arising from the settlement of void contracts or early terminated contracts.

Non-current loans are detailed as follows:

Lender	Contract		Credit Limit	Loan Purpose	Interest Rate	Loan Term	Collaterals
	No.	Date					
Vietinbank	01/2019-HDCVDADT/NHCT480 and Appendix 01/2019-HDCVDADT-SBĐ/NHCT48	01/10/2019	VND 239,000,000,000	Financing for expenses of the investment project "An An Export frozen seafood processing factory"	According to each debt acknowledgment	96 months	03 land lots at Tay Hoa Village, Kim Son Commune, Dong Thap Province and assets on land formed from the project.
	30002979/2025/HDCVDADT/NHCT480-THUANPHUOC	09/04/2025	VND 10,670,000,000	Investment in fixed assets includes a grid-connected solar system and new machinery and equipment serving aquaculture production at the An An plant, Dong Thap Province	According to each debt acknowledgment	84 months	a) Machinery and equipment to be formed in the future at the An An Frozen Seafood Processing Plant, Dong Thap Province; b) All rights and benefits of The Company arising from insurance contracts relating to one or all of the assets stated in item a) above, including the right to receive insurance proceeds and indemnities; c) All rights, assets, benefits, reimbursements, and other payments that The Company may receive after the effective date of this Agreement in exchange for or as replacement of any assets referred to in items a) and b) above.
Danang City Development and Investment Fund	20/2024/HĐTD	26/12/2024	VND 4,700,000,000	Financing for expenses of the investment project	5,6% per year	84 months	Mortgage over existing machinery and equipment to be formed in the future from the financed project

4.21. Bonus and welfare fund

	Bonus and welfare fund VND
Beginning balance	10,058,397,133
Appropriation to funds during the period	3,900,000,000
Utilization of funds during the period	(3,600,000,000)
Ending balance	**10,358,397,133**

4.22. Owners' equity

4.22.1. Changes in owners' equity

	Items of owners' equity				
	Owners' contributed capital VND	Treasury shares VND	Investment and development fund VND	Retained earnings VND	Total VND
As at 01 Jan. 2025	216,111,850,000	(4,234,000)	127,509,529,059	12,131,837,974	355,748,983,033
Previous period's profits	-	-	-	14,160,248,462	14,160,248,462
Dividends distribution	-	-	-	(4,322,157,000)	(4,322,157,000)
Distributed bonus and welfare fund	-	-	-	(3,100,000,000)	(3,100,000,000)
Distributed Investment and development fund	-	-	3,109,680,974	(3,109,680,974)	-
Bonus to the Board of Directors, Supervisory Committee	-	-	-	(1,600,000,000)	(1,600,000,000)
As at 30 Jun. 2025	216,111,850,000	(4,234,000)	130,619,210,033	14,160,248,462	360,887,074,495
Profit in the last 6 months of the previous year	-	-	-	25,315,192,564	25,315,192,564
Interim distribution of dividends for 2025	-	-	-	(6,483,235,500)	(6,483,235,500)
As at 01 Jan. 2026	216,111,850,000	(4,234,000)	130,619,210,033	32,992,205,526	379,719,031,559
Current period's profits	-	-	-	15,714,127,815	15,714,127,815
Distributed bonus and welfare fund (*)	-	-	-	(3,900,000,000)	(3,900,000,000)
Distributed Investment and development fund (*)	-	-	29,092,205,526	(29,092,205,526)	-
As at 30 Jun. 2026	**216,111,850,000**	**(4,234,000)**	**159,711,415,559**	**15,714,127,815**	**391,533,159,374**

(*) The Company distributed profits of year 2025 in accordance with the Resolution of General Meeting of Shareholders No. 03/NQ-DHDCD dated 28 March 2026.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.22.2. Details of owners' equity

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Nguyen Thi Phi Anh	124,103,800,000	123,733,800,000
Tran Van Linh	15,518,860,000	15,518,860,000
Other shareholders	76,484,956,000	76,854,956,000
Treasury shares	4,234,000	4,234,000
Total	**216,111,850,000**	**216,111,850,000**

4.22.3. Capital transactions with owners

	Current period VND	Previous period VND
Beginning balance	216,111,850,000	216,111,850,000
Capital contribution in the year	-	-
Capital redemption in the year	-	-
Ending balance	**216,111,850,000**	**216,111,850,000**

4.22.4.Shares

	As at 30 Jun. 2026	As at 01 Jan. 2026
Number of shares registered for issue	21,611,185	21,611,185
Number of shares sold to public	21,611,185	21,611,185
- Ordinary shares	*21,611,185*	*21,611,185*
- Preference shares (Classified as owners' equity)	-	-
Number of shares repurchased (Treasury shares)	400	400
- Ordinary shares	*400*	*400*
- Preference shares (Classified as owners' equity)	-	-
Number of shares outstanding	21,610,785	21,610,785
- Ordinary shares	*21,610,785*	*21,610,785*
- Preference shares (Classified as owners' equity)	-	-

Par value per outstanding share: 10,000 VND per share

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.22.5.Basic earnings per share

	Current period VND	Previous period VND
Profit after tax attributable to shareholders	15,714,127,815	14,160,248,462
Adjusted for distribution to bonus and welfare fund	1,099,988,947	1,398,970,285
Earning for the purpose of calculating basic earnings per share	14,614,138,868	12,761,278,177
Weighted average number of ordinary shares outstanding during the period	21,610,785	21,610,785
Basic earning per share	**676**	**591**

The Company has planned to distribute profits after tax in 2026 according to Resolution No. 03/NQ-DHDCD of the 2026 Annual General Meeting of Shareholders dated 28 March 2026. Accordingly, the profit allocated to the Company's common shares to calculate basic earnings per share for the first 6 months is profit after tax minus the expected distribution of bonus and welfare funds to the Board of Directors, Supervisory Committee.

The Company's profit after corporate income tax (CIT) used to calculate basic earnings per share for the previous period was deducted by the actual 2025 bonus fund for the Board of Directors and the Supervisory Board in accordance with Resolution No. 03/NQ-ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders dated 28 March 2026, allocated to the first 6 months of 2025 based on profit after tax. Accordingly, basic earnings per share for the first 6 months of 2025 is restated at VND 591/share (as previously reported: VND 426/share).

4.22.6.Diluted earnings per share

	Current period VND	Previous period VND
Profit after tax attributable to shareholders	15,714,127,815	14,160,248,462
Adjusted for distribution to bonus and welfare fund	1,099,988,947	1,398,970,285
Earning for the purpose of calculating diluted earnings per share	14,614,138,868	12,761,278,177
Weighted average number of ordinary shares outstanding during the period	21,610,785	21,610,785
Adjusted for dilutive potential ordinary shares outstanding during the period	-	-
Number of ordinary shares for the purpose of calculating diluted earnings per share	21,610,785	21,610,785
Diluted earnings per share	**676**	**591**

The Company has planned to distribute profits after tax in 2026 according to Resolution No. 03/NQ-DHDCD of the 2026 Annual General Meeting of Shareholders dated 28 March 2026. Accordingly, the profit allocated to the Company's common shares to calculate basic earnings per share for the first 6 months is profit after tax minus the expected distribution of bonus and welfare funds to the Board of Directors, Supervisory Committee.

The Company's profit after corporate income tax (CIT) used to calculate basic earnings per share for the previous period was deducted by the actual 2025 bonus fund for the Board of Directors and the Supervisory Board in accordance with Resolution No. 03/NQ-ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders dated 28 March 2026, allocated to the first 6 months of 2025 based on profit

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

after tax. Accordingly, basic earnings per share for the first 6 months of 2025 is restated at VND 591/share (as previously reported: VND 426/share).

4.22.7. Dividends

Resolution of General Meeting of Shareholders No. 03/NQ-DHDCD dated 28 March 2026, the Company approved the 2025 dividend payment plan with an amount of VND 6,483,235,500 (equivalent to 3% of charter capital).

4.22.8. Other Fund

	Development and investment fund VND
As at 01 Jan. 2026	130,619,210,033
Additions	29,092,205,526
Utilisations	-
As at 30 Jun. 2026	**159,711,415,559**

4.23. Off-balance sheet items

	As at 30 Jun. 2026	As at 01 Jan. 2026
Foreign currencies		
Cash		
- USD	369,785.38	564,970.94
- EUR	128.38	133.66
- JPY	7,485.00	95,928.00

The Company's assets pledged or mortgaged

Asset	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND	Term	Entities receiving deposits and collateral
Tangible fixed assets	5,398,399,910	5,719,051,700	Until the loan is fully settled	Development and Investment Fund
Tangible fixed assets	5,950,017,798	7,094,636,214	Until the loan is fully settled	Vietcombank
Tangible fixed assets	263,726,637,853	277,758,737,514	Until the loan is fully settled	Vietinbank
Inventories	-	27,744,901,246	Until the loan is fully settled	SeABank
Inventories	593,296,787,638	445,730,312,680	Until the loan is fully settled	Vietcombank
Inventories	365,371,181,384	51,561,288,437	Until the loan is fully settled	Vietinbank
Intangible fixed assets	34,394,039,955	34,843,083,459	Until the loan is fully settled	Vietinbank

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

5. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM INCOME STATEMENT

5.1. Revenue from selling goods and rendering services

	Current period VND	Previous period VND
Revenue from exporting finished products	1,339,390,248,971	1,459,201,976,712
Revenue from selling finished products domestically	9,381,814,057	5,807,340,535
Total	**1,348,772,063,028**	**1,465,009,317,247**

5.2. Deductions

	Current period VND	Previous period VND
Sales returns	27,063,939,111	17,772,802,240
Total	**27,063,939,111**	**17,772,802,240**

5.3. Cost of sales

	Current period VND	Previous period VND
Cost of finished products exported	1,116,332,677,810	1,328,041,577,389
Cost of finished products sold domestically	31,506,712,399	5,982,302,209
Total	**1,147,839,390,209**	**1,334,023,879,598**

5.4. Finance income

	Current period VND	Previous period VND
Interest income from deposits and loans	766,740,152	72,940,598
Foreign exchange gains derived in the period	8,636,552,626	25,176,853,719
Dividends and distributed profits	26,750,000	58,088,000
Gain on disposal of investments	190,198,123	-
Foreign exchange gains from revaluation at the period end	2,975,393,011	-
Total	**12,595,633,912**	**25,307,882,317**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

5.5. Finance expense

	Current period VND	Previous period VND
Interest expense	19,662,596,735	17,018,994,636
Allowance for impairment of investments	-	86,030,000
Reversal of provisions for decline in securities prices	(63,516,288)	-
Loss on investments in securities	39,297,859	-
Foreign exchange losses derived in the period	231,589,575	7,422,958,977
Foreign exchange losses from revaluation at the period end	-	14,152,487,977
Other expenses	7,096,234	-
Total	**19,877,064,115**	**38,680,471,590**

5.6. Selling expense

	Current period VND	Previous period VND
Sea freight charge	26,457,837,441	30,348,577,535
Technical consultancy expense	9,180,502,654	4,405,568,442
Anti-dumping duty	48,187,315,955	-
Countervailing duty	5,233,712,934	2,590,361,184
US import duties and taxes	20,837,412,296	6,909,634,784
Other expenses	22,073,116,584	17,927,543,148
Total	**131,969,897,864**	**62,181,685,093**

5.7. General and administrative expense

	Current period VND	Previous period VND
Salaries	8,056,285,699	7,703,122,264
Office supplies expense	1,088,413,670	1,014,291,449
Depreciation expense	355,380,989	297,187,398
Taxes, fees and charges	213,652,196	171,071,601
Service expense	2,600,019,315	4,729,866,520
Other expenses	8,534,803,864	8,697,746,610
Total	**20,848,555,733**	**22,613,285,842**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

5.8. Other income

	Current period VND	Previous period VND
Canteen rental income	46,000,000	58,000,000
Donated shrimp farming equipment	-	1,368,102,500
Gain on disposal of fixed assets	20,909,091	-
Compensation income from shipping lines	5,252,800,000	-
Others	121,824,113	181,506,375
Total	**5,441,533,204**	**1,607,608,875**

5.9. Other expense

	Current period VND	Previous period VND
Administrative penalties and late tax payment charges	14,055,536	65,200,000
Non-deductible depreciation expense	279,768,738	-
Non-creditable input value added tax	349,683,889	-
Expenses lacking proper documentation	326,837,810	-
Others	27,000,000	34,624,396
Total	**997,345,973**	**99,824,396**

5.10. Production and business costs by element

	Current period VND	Previous period VND
Material expense	852,354,829,232	1,129,706,483,553
Employee expense	165,991,058,461	147,236,911,373
Depreciation expense	23,677,302,086	22,670,589,123
Service expense	115,049,301,221	112,247,161,829
Other expense	93,557,817,308	36,316,992,209
Total	**1,250,630,308,308**	**1,448,178,138,087**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

5.11. Current corporate income tax expense

	Current period VND	Previous period VND
Total accounting profit before tax	18,213,037,139	16,552,859,680
- Profit from tax incentive activities	*12,602,214,903*	*14,945,250,805*
- Profit from tax non-incentive activities	*5,610,822,236*	*1,607,608,875*
Add: Increasing adjustments	1,408,448,827	1,131,104,771
- Other increasing adjustments	411,102,854	-
- Administrative penalties	*14,055,536*	*65,200,000*
- Other non-deductible expenses	*983,290,437*	*34,624,396*
- Foreign exchange losses from revaluation at year end	-	*1,031,280,375*
Less: Decreasing adjustments	5,098,173,958	2,269,092,625
- Dividends distributed profit	*26,750,000*	*58,088,000*
- Foreign exchange losses from revaluation at the previous year	*452,513,548*	-
- Other decreasing adjustments	*229,521,201*	*2,211,004,625*
- Interest expense is transferred in 2021 according to Decree No. 20/2025/ND-CP (50% of interest expense is transferred)	*1,385,163,110*	-
- Interest expense is transferred in 2022 according to Decree No. 20/2025/ND-CP (50% of interest expense is transferred)	*1,116,790,326*	-
- Interest expense is transferred in 2023 according to Decree No. 20/2025/ND-CP (50% of interest expense is transferred)	*1,887,435,773*	-
Total assessable income	14,523,312,008	15,414,871,826
- Taxable income from tax incentive activities	*8,912,489,772*	*13,807,262,951*
- Taxable income from tax non-incentive activities	*5,610,822,236*	*1,607,608,875*
Current CIT rate		
+ Current CIT rate for incentive activities	*15%*	*15%*
+ Current CIT rate for non-incentive activities	*20%*	*20%*
Corporate income tax expense	**2,498,909,324**	**2,392,611,218**
In which:		
- CIT expense of the current period	*2,459,037,913*	*2,392,611,218*
- Adjusted for tax expenses of previous period	*39,871,411*	-

6. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM CASH FLOW STATEMENT

6.1 Cash receipts from loans in the period

	Current period VND	Previous period VND
Cash receipts from loan under normal contracts	1,797,457,153,345	1,662,111,303,790
Total	**1,797,457,153,345**	**1,662,111,303,790**

6.2 Cash repayments of principal amounts borrowed

	Current period VND	Previous period VND
Cash repayment of principal amounts under normal contracts	1,276,371,783,321	1,409,643,020,275
Total	**1,276,371,783,321**	**1,409,643,020,275**

7. RELATED PARTIES

List of related parties	Relationship
▪ Board of Directors and management	Key management personnel

At the end of the reporting period, the balances with related parties are as follows:

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Other receivable:		
Ms. Nguyen Thi Phi Anh	15,393,835,480	-
Total - Refer to Note 4.5	**15,393,835,480**	**-**

During the reporting period, the Company has had related party transactions as follows:

	Current period VND	Previous period VND
Repayment of borrowings		
Ms. Le Thanh Thao	-	15,000,000,000

	Current period VND	Previous period VND
Interest expense		
Ms. Nguyen Thi Phi Anh	-	175,890,411
Ms. Le Thi Minh Thao	-	249,315,068
Ms. Le Thanh Thao	-	172,602,740

	Current period VND	Previous period VND
Interest payment		
Ms. Nguyen Thi Phi Anh	-	175,890,411
Ms. Le Thi Minh Thao	-	120,547,945
Ms. Le Thanh Thao	-	172,602,740

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

Guarantee commitment:

- Ms. Le Thanh Thao has used her land use rights and assets attatched to land to secure the Company's loan at Vietcombank under the Mortgage Agreement for land use rights and residential house No. 68/2020/VCB-DN, dated 08 June 2020 and its addendum (if any) entered into between Vietcombank and Ms. Le Thanh Thao.

- Ms. Nguyen Thi Phi Anh used her personal savings deposit of VND 15,000,000,000 to secure the Company's loan at Joint Stock Commercial Bank for Foreign Trade of Vietnam.

Remunerations of the Board of Directors and Supervisory Committee:

Full name	Title	Current period VND	Previous period VND
Ms. Nguyen Thi Phi Anh	Member of the BODs	48,000,000	48,000,000
Ms. Duong Thi Tuyet Hang	Member of the BODs	48,000,000	48,000,000
Ms. Le Thi Minh Thao	Member of the BODs	48,000,000	48,000,000
Ms. Le Thanh Thao	Member of the BODs	48,000,000	48,000,000
Mr. Nguyen Van Trung	Head of Supervisory Committee	48,000,000	48,000,000
Mr. Mai Dang Hai	Member of Supervisory Committee	30,000,000	30,000,000
Ms. Huynh Thi Nguyet	Member of Supervisory Committee	30,000,000	30,000,000
Cộng		**300,000,000**	**300,000,000**

Salaries, bonuses and other incomes of the Board of Directors, Management, Supervisory Committe and other key personels:

Full name	Title	Current period VND	Previous period VND
Mr. Tran Van Linh	Chairman of the BODs	190,307,000	235,775,000
Ms. Nguyen Thi Phi Anh	Member of the BODs cum General Director	295,583,000	368,531,000
Ms. Duong Thi Tuyet Hang	Member of the BODs cum Deputy General Director	-	46,994,000
Ms. Le Thi Minh Thao	Member of the BODs cum Deputy General Director	152,276,000	182,012,000
Ms. Le Thanh Thao	Member of the BODs cum Deputy General Director	171,505,000	192,816,000
Mr. Pham Dinh Nguyen	Deputy General Director	209,963,000	239,685,000
Mr. Doan Huu Ly	Deputy General Director	148,927,000	64,876,000
Mr. Nguyen Van Trung	Head of Supervisory Committee	74,265,000	79,999,000
Mr. Mai Dang Hai	Member of Supervisory Committee	97,093,000	113,020,000
Ms. Huynh Thi Nguyet	Member of Supervisory Committee	88,260,000	106,232,000

8. COMPARATIVE FIGURES

As disclosed in Note 3.1, the Company's interim financial statements for the accounting period ended 30 June 2026 have been prepared and presented in accordance with Circular 99. Accordingly, certain comparative figures have been reclassified to conform with the presentation requirements of the interim financial statements for the period ended 30 June 2026 due to the adoption of Circular 99, as follows:

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

Statement of financial position (excerpted):

Items	Code	As at 01 Jan. 2026 (Reclassified) VND	Reclassifications under Circular No. 99 VND	As at 01 Jan. 2026 (Previously reported) VND
Inventories	141	637,928,571,342	(1,432,270,512)	639,360,841,854
Consumable animals	151	1,432,270,512	1,432,270,512	-
Dividends and profit distribution payable	313	5,262,825,550	5,262,825,550	-
Other current payables	320	16,203,912,948	(5,262,825,550)	21,466,738,498

9. EVENTS AFTER THE END OF THE REPORTING PERIOD

Resolution of the Board of Directors No. 08/NQ-HĐQT dated 27 June 2026 approved the temporary suspension of all matters relating to the Company demerger plan stated in the 2026 Annual General Meeting of Shareholders Resolution.

Except for the event mentioned above, there were no significant events arising after the end of the reporting period to the date of the interim financial statements

CÔNG TY CỔ PHẦN THỦY SẢN VÀ T.MẠI THUẬN PHƯỚC

Nguyen Thi Phi Anh	**Ha Thi Thu Thuy**	**Lam Thi Ngoc Quyen**
General Director	**Chief Accountant**	**Preparer**

Danang City, 28 August 2026