INTERIM FINANCIAL STATEMENTS

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

CAN THO IMPORT EXPORT SEAFOOD JOINT STOCK COMPANY

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CONTENTS

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GENERAL INFORMATION

Corporate information

Can Tho Import Export Seafood Joint Stock Company (hereinafter referred to as "the Company") was established pursuant to Decision No. 4553/QĐ-UB ND dated 30 December 2005, issued by the Chairman of the Can Tho City People's Committee, regarding the transformation of the Can Tho Process and Export Factory owned by Can Tho Import Export Animal Husbandry Company into a joint stock company. The Company has been operating under Business Registration Certificate No. 1800632306, initially registered on 23 June 2006, and amended for the 11th time on 30 September 2025, issued by the Can Tho City Department of Finance.

Principal business activities of the Company are to manufacture, trade, import and export agricultural products, aquatic products; grow inland aquatic animals; lease plants, warehouses; process aquatic products.

Head office

- Address : Lots 2-12, Tra Noc 2 Industrial Park, Phuoc Thoi Ward, Can Tho City, Vietnam
- Tel. : (0292) 3.841.289
- Fax : (0292) 3.841.116

The Company's affiliates are as follows:

Affiliates	Address
Aquaculture Breeding and Technology Center	Group 7, Phu Long Hamlet, Luc Si Thanh Commune, Vinh Long Province, Vietnam
Can Tho Import Export Seafood Joint Stock Company – Dai Ngai Fisheries Branch	Land lot No. 1243, Map No. 04, Floating Dune No. 2, Phung Tuong 2 Hamlet, Nhon My Commune, Can Tho City, Vietnam

Board of Directors, Supervisory Board and Board of Management

The members of the Board of Directors during the period and up to the date of this report include:

Full Name	Position	
Mr. Nguyen Chi Thao	Chairman	Re-appointed on 28 June 2025
Mr. Vo Dong Duc	Vice Chairman	Re-appointed on 28 June 2025
Ms. Vo Thi Thuy Nga	Member	Re-appointed on 28 June 2025
Mr. Le Van Phang	Member	Appointed on 28 June 2025
Mr. Le Tam Binh	Member	Appointed on 28 June 2025
Mr. Dan Duy Dung	Member	Appointed on 28 June 2025
Mr. Hoang Tuan Kiet	Member	Appointed on 28 June 2025

Supervisory Board

The members of the Supervisory Board during the period and as of the date of this report include:

Full Name	Position	
Mr. Ly Quoc Tuan	Head of the Board	Re-appointed on 28 June 2025
Ms. Ho Thi Cam Huynh	Member	Re-appointed on 28 June 2025
Ms. Nguyen Thi Khanh Van	Member	Re-appointed on 28 June 2025

Board of Management

The members of the Board of Management during the period and up to the date of this report include:

Full Name	Position	
Mr. Vo Dong Duc	General Director	Reappointed on 9 August 2025
Mr. Nguyen Chi Thao	Deputy General Director	Reappointed on 9 August 2025
Mr. Le Thanh Duoc	Deputy General Director	Reappointed on 9 August 2025
Mr. Phan Hoang Duy	Deputy General Director	Reappointed on 9 August 2025
Mr. Nguyen Tri Tung	Deputy General Director	Reappointed on 9 August 2025
Mr. Lam Van Minh	Deputy General Director	Reappointed on 9 August 2025

Legal Representative

The Company's legal representative during the reporting period and up to the date of this report is Mr. Vo Dong Duc – General Director (re-appointed on 9 August 2025).

Auditor

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 Can Tho Import Export Seafood Joint Stock Company (hereinafter referred to as the "Company") hereby submits its report 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 Company's financial position, financial performance, and cash flows for 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 hereby ensures that all the proper accounting books of the Company have been fully recorded that disclose with reasonable accuracy at any time the financial position of the Company, and that all the accounting books have been prepared in accordance with the applicable Accounting System. The Board of Management is also responsible for safeguarding the Company's assets and consequently has taken appropriate measures to prevent and detect fraud and other irregularities.

The Board of Management hereby confirms that the Company has complied with the aforementioned requirements in preparation of the Interim Financial Statements.

Statement of the Board of Management

In the opinion of the Board of Management, the Interim Financial Statements give a true and fair view of the Company's financial position as of 30 June 2026, and of its financial performance and its 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 on the preparation and presentation of the Interim Financial Statements.

For and on behalf of the Board of Management

CÔNG TY CP XUẤT NHẬP KHẨU THỦY SẢN CẦN THƠ

Vo Dong Duc
General Director

Date: 13 August 2026

A&C AUDITING AND CONSULTING CO., LTD.
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No.: 4.0276/26/TC-AC

REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION

To: **SHAREHOLDERS, THE BOARD OF DIRECTORS, AND THE BOARD OF MANAGEMENT**
CAN THO IMPORT EXPORT SEAFOOD JOINT STOCK COMPANY

We have reviewed the accompanying Interim Financial Statements of Can Tho Import Export Seafood Joint Stock Company (hereinafter referred to as "the Company"), which were prepared on 13 August 2026, from page 06 to page 42, including the Interim Statement of Financial Position as of 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the fiscal year ending 31 December 2026 and the Notes to the Interim Financial Statements.

Responsibilities of the Board of Management
The Board of Management is responsible for the preparation, true and fair presentation of the Interim Financial Statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements, and is responsible for the internal control as the Company's 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 the 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 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, the financial position of Can Tho Import Export Seafood Joint Stock Company as of 30 June 2026, its financial performance and its cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements.

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, 13 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**		**648.154.781.863**	**661.235.393.375**
I. Cash and cash equivalents	**110**	**V.1**	**67.685.308.649**	**53.810.619.150**
1. Cash	111		67.685.308.649	53.810.619.150
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**	**V.2**	**112.890.687.673**	**123.379.021.918**
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Short-term held-to-maturity investments	123		112.890.687.673	123.379.021.918
4. Provisions for impairment of short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provisions for impairment of other short-term investments	126		-	-
III. Short-term receivables	**130**		**312.038.759.453**	**332.845.002.678**
1. Short-term trade receivables	131	V.3	295.051.855.325	303.778.192.481
2. Short-term advances to suppliers	132	V.4	15.729.222.337	28.392.708.406
3. Short-term intra-company receivables	133		-	-
4. Receivables from construction contracts under percentage of completion method	134		-	-
5. Other short-term receivables	135	V.5	1.257.681.791	674.101.791
6. Allowance for short-term doubtful debts	136		-	-
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**		**130.772.895.927**	**136.103.713.479**
1. Inventories	141	V.6	130.772.895.927	136.103.713.479
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**		**24.767.130.161**	**15.097.036.150**
1. Short-term deferred expenses	161	V.7a	1.639.917.529	1.135.646.568
2 Deductible VAT	162		23.127.212.632	13.961.389.582
3. Taxes and other receivables from the State	163		-	-
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B- NON-CURRENT ASSETS	**200**		**93.861.501.261**	**56.077.650.565**
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		-	-
6. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	**220**		**92.021.604.756**	**54.358.356.800**
1. Tangible fixed assets	221	V.8	77.139.002.014	39.009.729.132
- *Historical cost*	*222*		*256.485.882.572*	*209.697.896.742*
- *Accumulated depreciation*	*223*		*(179.346.880.558)*	*(170.688.167.610)*
2. Financial leased assets	224		-	-
- *Historical cost*	*225*		-	-
- *Accumulated depreciation*	*226*		-	-
3. Intangible fixed assets	227	V.9	14.882.602.742	15.348.627.668
- *Initial cost*	*228*		*24.989.372.255*	*24.989.372.255*
- *Accumulated amortization*	*229*		*(10.106.769.513)*	*(9.640.744.587)*
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**		-	-
1. Long-term work in process	251		-	-
2. Construction in progress	252		-	-
VI. Long-term financial investments	**260**		-	-
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		-	-
3. Equity investments in other entities	263		-	-
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 investments	266		-	-
VII. Other non-current assets	**270**		**1.839.896.505**	**1.719.293.765**
1. Long-term deferred expenses	271	V.7b	1.839.896.505	1.719.293.765
2. Deferred income tax assets	272		-	-
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS	**280**		**742.016.283.124**	**717.313.043.940**

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	**300**		**439.640.367.103**	**432.081.766.892**
I. Current liabilities	**310**		**439.640.367.103**	**432.081.766.892**
1. Short-term trade payables	311	V.10	89.296.163.777	41.349.659.738
2. Short-term advances from customers	312	V.11	13.372.757.871	25.676.230.828
3. Payables for dividends and profit distributions	313	V.12	10.240.856.897	4.244.995.783
4. Short-term taxes and amounts payable to the State budget	314	V.13	7.034.951.683	4.130.514.890
5. Payables to employees	315	V.14	36.144.468.585	42.445.517.279
6. Short-term accrued expenses	316	V.15	21.941.700.551	21.165.868.964
7. Short-term intra-company payables	317		-	-
8. Short-term payables relating to construction contracts under percentage of completion method	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	V.16	28.706.950.307	24.979.781.978
11. Short-term borrowings and financial lease liabilities	321	V.17	227.511.820.000	262.698.500.000
12. Provisions for short-term payables	322		-	-
13. Bonus and welfare fund	323	V.18	5.390.697.432	5.390.697.432
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
II. Non-current liabilities	**330**		-	-
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		-	-
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**		**302.375.916.021**	**285.231.277.048**
1. Owner's capital	411	V.19a	181.106.190.000	181.106.190.000
- *Ordinary shares with voting rights*	*411a*		*181.106.190.000*	*181.106.190.000*
- *Preferred shares*	*411b*		-	-
2. Share premiums	412	V.19a	50.017.106.924	50.017.106.924
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.19a	2.508.094.861	2.508.094.861
9. Other equity funds	419	V.19a	14.008.996.410	14.008.996.410
10. Retained profit/Accumulated loss	420	V.19a	54.735.527.826	37.590.888.853
Retained profit/Accumulated loss to the end of the previous period	*420a*		*19.040.269.853*	*37.590.888.853*
Retained profit/Accumulated loss for the current period	*420b*		*35.695.257.973*	-
TOTAL LIABILITIES AND OWNER'S EQUITY	**440**		**742.016.283.124**	**717.313.043.940**

Approved on 13 August 2026

CÔNG TY CP XUẤT NHẬP KHẨU THỦY SẢN CẦN THƠ — M.S.D.N: 1800634306 — C.T.C.P — THÀNH PHỐ CẦN THƠ

Nguyen Thi Tuyet Hong	**Nguyen Khac Chung**	**Vu Dong Duc**
Preparer	**Chief Accountant**	**Legal Representative**

INTERIM INCOME STATEMENT

(Full form)

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

Unit: VND

CHỈ TIÊU	Mã số	Thuyết minh	Lũy kế từ đầu năm đến cuối kỳ này - Năm nay	Lũy kế từ đầu năm đến cuối kỳ này - Năm trước
1. Revenue from sales of goods and provisions of services	01	VI.1	746.745.345.511	826.562.898.152
2. Revenue deductions	02	VI.2	488.637.485	-
3. Net revenue from sales of goods and provisions of services	10		746.256.708.026	826.562.898.152
4. Cost of sales	11	VI.3	645.046.841.348	701.246.185.046
5. Gross profit from sales of goods and provisions of services	20		101.209.866.678	125.316.713.106
6. Gain/loss on disposal, liquidation of investment properties	21		-	-
7. Financial income	22	VI.4	7.827.673.855	12.062.224.295
8. Financial expenses	23	VI.5	10.537.618.744	11.383.980.132
In which: Interest expenses	24		8.024.478.274	11.039.979.430
9. Selling expenses	25	VI.6	50.858.669.360	90.153.997.955
10. General and administrative expenses	26	VI.7	5.646.831.284	3.839.817.969
11. Net operating profit	30		41.994.421.145	32.001.141.345
12. Other income	31		-	121.229.142
13. Other expenses	32		-	-
14. Other profit	40		-	121.229.142
15. Total accounting profit before tax	50		41.994.421.145	32.122.370.487
16. Current income tax	51	V.13	6.299.163.172	4.832.734.863
17. Deferred income tax	52		-	-
18. Profit after tax	60		35.695.257.973	27.289.635.624
19. Basic earning per share	70	VI.8a	1.774	1.627
20. Diluted earnings per share	71	VI.8a	1.774	1.627

Approved on 13 August 2026

M.S.D.N: 1800632306 - C.T.C.P. CÔNG TY CP XUẤT NHẬP KHẨU THỦY SẢN CẦN THƠ - THÀNH PHỐ CẦN THƠ

Nguyen Thi Tuyet Hong	Nguyen Khac Chung	Vo Dong Duc
Preparer	Chief Accountant	Legal Representative

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

INTERIM CASH FLOW STATEMENT

(Full form)

(Direct 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	Accumulated from the beginning of the year: Previous year
I. Cash flows from operating activities				
1. Cash inflows from sales of goods, provisions of services and other income	01		773.126.191.383	770.518.199.482
2. Cash outflows for suppliers	02		(594.501.037.206)	(593.611.145.518)
3. Cash outflows for employees	03		(79.556.773.913)	(75.665.601.418)
4. Interest paid	04	VI.5	(8.090.799.768)	(11.039.979.430)
5. Corporate income tax paid	05	V.13	(3.036.390.001)	(1.755.413.751)
6. Other cash inflows	06		6.525.806.495	23.341.946.013
7. Other cash outflows	07		(19.906.954.220)	(15.481.438.494)
Net cash flows generated from/(used in) operating activities	***20***		***74.560.042.770***	***96.306.566.884***
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21		(26.492.881.520)	(13.348.654.556)
2. Proceeds from disposals of fixed assets and other non-current assets	22		-	3.144.350.222
3. Cash outflow for lending, buying debt instruments of other entities	23		-	-
4. Cash recovered from lending, selling debt instruments of other entities	24	V.2	10.488.334.245	-
5. Equity investments in other entities	25		-	-
6. Cash recovered from equity investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27	V.2, VI.4	1.301.917.808	-
Net cash flows generated from/(used in) investing activities	***30***		***(14.702.629.467)***	***(10.204.304.334)***

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

Interim Cash Flow Statement (cont.)

ITEMS	Code	Note	Accumulated from the beginning of the year: Current year	Accumulated from the beginning of the year: Previous year
III. Cash flows from financing activities				
1. Proceeds from issuing stocks and capital contributions from owners	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33	V.17	375.112.209.926	581.134.375.000
4. Repayment for borrowing principal	34	V.17	(410.052.289.926)	(653.692.910.000)
5. Payment for financial lease principal	35		-	-
6. Dividends and profit paid to the owners	36	V.19a	(12.114.757.886)	(743.544.683)
Net cash flows generated from/(used in) financing activities	*40*		*(47.054.837.886)*	*(73.302.079.683)*
Net cash flows during the year	50		12.802.575.417	12.800.182.867
Beginning cash and cash equivalents	60	V.1	53.810.619.150	23.610.628.185
Effects of fluctuations in foreign exchange rates	61		1.072.114.082	451.925.698
Ending cash and cash equivalents	70	V.1	67.685.308.649	36.862.736.750

Approved on 13 August 2026

CÔNG TY CP XUẤT NHẬP KHẨU THỦY SẢN CẦN THƠ

Preparer	Chief Accountant	Legal Representative
Nguyen Thi Tuyet Hong	**Nguyen Khac Chung**	**Vo Dong Duc**
Preparer	**Chief Accountant**	**Legal Representative**

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

Can Tho Import Export Seafood Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company.

2. Business field

The Company's business field is industrial manufacturing.

3. Principal business activities

Principal business activities of the Company are to manufacture, trade, import and export agricultural products, aquatic products; grow inland aquatic animals; lease plants, warehouses; process aquatic products.

4. Normal operating cycle

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

5. Company structure

Affiliates without legal personality

Affiliates	Address
Aquaculture Breeding and Technology Center	Group 7, Phu Long Hamlet, Luc Si Thanh Commune, Vinh Long Province, Vietnam
Can Tho Import Export Seafood Joint Stock Company – Dai Ngai Fisheries Branch	Land lot No. 1243, Map No. 04, Floating Dune No. 2, Phung Tuong 2 Hamlet, Nhon My Commune, Can Tho City, Vietnam

6. Headcount

As of the reporting date, the Company's headcount is 771 (headcount at the beginning of the year: 776).

7. 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 issued pursuant to 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" and "Previous period" columns on the Interim Financial Statements have been restated in accordance with the new classifications and terminology of Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owner's equity, and profit after tax.

8. Other information

The Company's shares have been registered for trading on the UPCoM market (Unlisted Securities Trading System) of the Hanoi Stock Exchange under the ticker symbol "CCA" pursuant to Decision No. 856/QĐ-SGDHN dated 18 December 2019, issued by the Hanoi Stock Exchange. The first trading day was 26 December 2019.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY UNIT

1. Accounting period

The 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 are primarily conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") and the Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

Adoption of the new Enterprise Accounting System

The fiscal year ending 31 December 2026 is the first year in which the Company has applied the Vietnamese Enterprise Accounting System under Circular 99, replacing 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.

Circular 99 does not provide specific transition guidance for the following changes. Therefore, the Company applies the non-retrospective method:

- Payables for dividends and profit distributions.

The impact of these changes in accounting policies on comparative figures is immaterial.

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

The 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 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. Balances of monetary items denominated in foreign currencies as of the end of the accounting period (except for accounts receivable denominated in foreign currencies for which an Allowance for doubtful debts has been established) are revalued at the average buying and selling rates for transfer transactions of the Joint Stock Commercial Bank for Investment and Development of Vietnam – Mekong Delta Branch (the Bank with which the Company regularly conducts transactions).

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 only term deposits held for the purpose of collecting periodic 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 the initial recognition, these investments are measured at cost. Interest income earned after the acquisition date is recognized in financial income using accrual basis.

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 ceases to exist in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

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 reflect 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 the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- For overdue debts:
  - 30% of the value for receivables that are past due for 6 months to less than 1 year.
  - 50% of the value for receivables that are past due for 1 year to less than 2 years.
  - 70% of the value for receivables that are past due for 2 years to less than 3 years.
  - 100% of the value for receivables that are past due for 3 years or more.
- For doubtful debts: Allowance is made on the basis of the estimated loss.

Increases or decreases in the balance of the Allowance for doubtful debts as of the end of the accounting period are recognized as 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:

- For materials and supplies: Costs comprise costs of purchases and other directly attributable costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process costs: Costs comprise costs of main materials, labor and other directly relevant costs.
- For finished goods: Costs comprise costs of materials, direct labor and directly relevant general manufacturing expenses allocated on the basis of normal operations.

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 when their costs exceed their net realizable values. Increases and decreases in the allowance at the end of the accounting period are recognized in the cost of sales.

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 Interim Financial Statements, 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 deferred expenses when preparing the Interim 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:

Tools and supplies
The tools and supplies put into use or leased out in connection with business operations in multiple accounting periods are recognized as deferred expenses and are allocated into operation costs on a straight-line basis over their estimated useful lives (36 months for maximum).

Expenses on repairing and maintaining fixed assets periodically
For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the expenses for periodic repairs and maintenance are recognized as deferred expenses and allocated into operation costs on a straight-line basis from the date on which the repair and maintenance are completed and the assets are available for use until the next scheduled repair or maintenance (normally every 36 months).

8. Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation. The historical cost of tangible fixed assets includes all costs incurred by the Company to acquire the fixed asset up to the point when the asset is ready for 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 period. 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 amortized 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 using the straight-line method based over their estimated useful lives. The useful life and depreciation method are reviewed at least at the end of every fiscal year and adjusted if necessary. The depreciation periods for various types of tangible fixed assets are as follows:

Fixed assets	Years
Buildings and structures	05–25
Machinery and equipment	05–20
Vehicles	08-15
Other fixed assets	04-08

9. Intangible fixed assets

Intangible fixed assets are stated at historical cost less accumulated amortization. The initial cost of an intangible fixed asset includes all costs incurred by the Company to acquire the asset up to the date it is ready for use. Subsequent costs attributable to intangible fixed assets incurred after initial recognition 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 asset, its initial cost and accumulated amortization are derecognized, 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 includes all the actual expenses paid by the Company directly related to the land being used, including payments made to obtain the land use right, compensation and site clearance costs, land levelling costs, registration fees, etc. Land use rights are amortized using the straight-line method over the land grant period (... years). Land use right is permanent, it is not amortized.

Computer software
Costs related to computer software that are not an integral part of the related hardware are capitalized. The historical cost of computer software is the total of all costs incurred by the Company up to the date the software is put into use. Computer software is amortized on a straight-line basis over 5 years.

10. 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, and assets, where the vendor is an entity independent of the Company.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers for which payment has not yet been made due to the absence of invoices or insufficient supporting documentation, as well as employee entitlements such as accrued annual leave and other operating expenses incurred but not yet settled (such as costs during seasonal production shutdowns and interest expenses payable).
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase or sales of goods or provision of services.

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

11. Dividends payable

Dividends are recognized as liabilities when the Company no longer has discretion to avoid the obligation to pay dividends to shareholders in accordance with securities law.

12. Owner's equity

Owner's capital

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

Share premiums

Share premiums are recognized and include:

- The difference between the issuance price and par value upon the IPO.
- The difference between the repurchase price and the reissuance price for the company's share repurchases.
- The difference between the principal amount of convertible bonds exceeding the par value of the additional shares issued upon conversion and the full value of the bond conversion options, which is transferred to share premiums regardless of whether the bondholders exercise their options.
- The difference between the actual capital contribution received and the capital amount specified in the Company's Articles of Incorporation.

Direct costs related to a successful stock issuance are deducted from share premiums. Costs associated with an unsuccessful stock issuance are recognized as financial expenses for the period.

13. Profit Distribution

Profit after tax is distributed to shareholders after an appropriation for funds in accordance with the Company's Articles of Association and applicable laws, and upon approval by the General Shareholders' Meeting.

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.

14. Recognition of revenue and income

Revenue from sales of merchandise and finished goods

Revenue from sales of merchandise and finished goods is recognized when the Company fulfills its performance obligations under the contract by transferring control of the merchandise and finished goods to the customer, and all of the following conditions are satisfied:

- The Company transfers most of risks and benefits incident to the ownership of merchandise or products to customers.
- The company no longer retains the right to manage the merchandise or products as an owner, nor does it retain control over them.
- 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 fulfils its contractual obligations and all of the following conditions are satisfied:

- 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 sales of real estate

Revenue from sales of real estate where the Company is the developer is recognized when all of the following conditions are met simultaneously:

- The real estate is fully completed and handed over to the buyers, and the Company transfers most of the risks and benefits incident to the ownership of real estate to the buyer.
- The Company no longer retains the rights to manage the real estate as an owner or the rights to control the real estate.
- The amount of revenue can be measured reliably.
- The Company received or shall probably receive the economic benefits associated with the transaction.
- The costs incurred in respect of the transaction can be measured reliably.

In case the customer has the right to complete the interior of the real estate and the Company completes the interiors according to the designs, models as requested by customer under a separate contract on interior completion, revenues are recognized upon the completion and handover of the main construction works to customers.

Revenue from processing service

Revenue from processing service for materials and merchandise is the actual amount received for the processing services, excluding the value of the materials and merchandise received for processing. The value of materials and merchandise received for processing is tracked separately and disclosed in the financial statements.

Interest income

Interest is recognized on a time-proportional basis using the effective interest rate for each period.

15. Revenue deductions

Revenue deductions consist solely of sales returns. These items are tracked separately and included into revenue from sales of goods and provisions of services to determine net revenue for the reporting period.

In cases where products, merchandise, or services were sold in prior periods but sales returns occur in a subsequent period, the Company reduces revenue according to the following principle:

- If the revenue deductions arise prior to the issuance date of the Financial Statements: this constitutes a post-balance-sheet event and is recognized as a revenue deduction in the Financial Statements for the reporting period.

- If the revenue deductions arise after the issuance date of the Financial Statements: they are recognized as revenue deductions for the period in which they arise.

16. 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 have 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.

For general loans that are also used for the construction or production of assets in progress, the borrowing costs to be capitalized are determined based on the capitalization rate applied to the weighted-average cumulative costs incurred for the construction or production of that asset. The capitalization rate is calculated based on the weighted-average interest rate of outstanding borrowings during the period, excluding separate borrowings specifically intended for the acquisition of a specific asset.

17. Expenses

Expenses are those that result in outflows of the Company's 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 shall recognize the costs corresponding to generating that revenue. Such cost included those incurred in the period in which the revenue was generated together with cost incurred in the previous periods or accrued expenses related to the revenue generated in that period. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

18. Corporate income tax

The Company's corporate income tax accounting policy is implemented in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/NĐ-CP dated 15 December 2025, issued by the Government, which provides detailed regulations on certain provisions of the Corporate Income Tax Law, guidance documents from 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 is the amount of corporate income tax payable calculated based on assessable income for the year and the current corporate income tax rate. The difference between assessable income and accounting profit results from adjustments for temporary differences between tax and accounting treatments, non-deductible expenses, non-taxable income, and carryforward losses.

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 amount 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.

19. 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:

- 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 members of the Board of Management, 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.

20. 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.

If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business field 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.

Segment information is prepared and presented in accordance with the accounting policies applied to the preparation and presentation of the Company's financial statements.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM FINANCIAL STATEMENTS

1. Cash

	Ending balance	Beginning balance
Cash on hand	641.993.449	758.628.075
Cash in bank	63.114.511.056	50.187.092.925
- *Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Mekong Delta Branch*	*19.927.061.538*	*22.243.952.890*
- *Vietnam International Commercial Joint Stock Bank – Can Tho Branch*	*43.187.449.518*	*27.943.140.035*
- *Other banks*	*3.928.804.144*	*2.864.898.150*
Total	**67.685.308.649**	**53.810.619.150**

2. Financial Investments

The Company's financial investments consist solely of held-to-maturity investments. The Company's financial investments are as follows:

2a. *Held-to-maturity investments*

	Ending balance			Beginning balance		
	Original amount	Recoverable value	Allowances	Original amount	Recoverable value	Allowances
Short-term						
Time deposits	112.890.687.673	112.890.687.673	-	123.379.021.918	123.379.021.918	-
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Mekong Delta Branch	*88.500.000.000*	*88.500.000.000*	-	*88.500.000.000*	*88.500.000.000*	-

	Ending balance			Beginning balance		
	Original amount	Recoverable value	Allowances	Original amount	Recoverable value	Allowances
Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) - Tay Can Tho Branch	*12.000.000.000*	*12.000.000.000*	-	*12.000.000.000*	*12.000.000.000*	-
Vietnam International Commercial Joint Stock Bank – Can Tho Branch	*10.000.000.000*	*10.000.000.000*	-	*20.000.000.000*	*20.000.000.000*	-
Accrued interest	*2.390.687.673*	*2.390.687.673*	-	*2.879.021.918*	*2.879.021.918*	-
Total	**112.890.687.673**	**112.890.687.673**	-	**123.379.021.918**	**123.379.021.918**	-

All of these deposits have been mortgaged to secure borrowings from banks (see Note V.17).

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
NP - USA INC	71.427.591.441	-	98.478.403.432	-
Goody Foods Corporation	148.526.588.000	-	91.739.600.004	-
Other customers	75.097.675.884	-	113.560.189.045	-
Total	**295.051.855.325**	-	**303.778.192.481**	-

4. Short-term advances to suppliers

	Ending balance	Beginning balance
Ngoc Thy Environment Machine Company Limited	-	2.344.650.000
Dung Phat Consulting and Construction Limited Company	11.434.494.223	10.929.225.708
YTECH Trading Production Company Limited	-	11.931.867.200
Other suppliers	4.294.728.114	3.186.965.498
Total	**15.729.222.337**	**28.392.708.406**

In which, the advance for the acquisition and construction of fixed assets totaled VND 13.497.236.316 (beginning balance: VND 27.456.099.568).

5. Other short-term receivables

	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
Receivables from employees - advances for business trips	1.257.681.791	-	506.851.791	-
Other short-term receivables	-	-	167.250.000	-
Total	**1.257.681.791**	-	**674.101.791**	-

6. Inventories

	Ending balance		Beginning balance	
	Cost	Allowance	Cost	Allowance
Materials and supplies	7.070.707.107	-	6.819.679.068	-
Work-in-process	972.744.300	-	46.310.695.537	-
Finished goods	122.729.444.520	-	82.973.338.874	-
Total	**130.772.895.927**	-	**136.103.713.479**	-

All ending inventories of finished pangasius fillets have a carrying amount of VND 77.738.331.796 (beginning balance: VND 82.973.338.874), have been mortgaged to secure the borrowings from banks (see Note V.17).

7. Deferred expenses

7a. *Short-term deferred expenses*

	Ending balance	Beginning balance
Tools	888.566.525	1.022.431.468
Repair expenses	-	67.141.669
Land lease costs	680.000.002	-
Other short-term deferred expenses	71.351.002	46.073.431
Total	**1.639.917.529**	**1.135.646.568**

7b. *Long-term deferred expenses*

	Ending balance	Beginning balance
Tools	1.703.991.959	1.474.640.311
Repair expenses	135.904.546	244.653.454
Total	**1.839.896.505**	**1.719.293.765**

8. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Other tangible fixed assets	Total
Historical cost					
Beginning balance	102.084.032.582	90.746.334.135	13.138.991.900	3.728.538.125	209.697.896.742
Acquisition during the period	4.575.545.830	42.212.440.000	-	-	46.787.985.830
Ending balance	**106.659.578.412**	**132.958.774.135**	**13.138.991.900**	**3.728.538.125**	**256.485.882.572**
In which:					
Assets fully depreciated but still in use	56.745.742.275	44.304.196.690	5.107.668.714	3.468.538.125	109.626.145.804
Assets waiting for liquidation	-	-	-	-	-
Accumulated depreciation					
Beginning balance	87.925.954.568	71.283.743.708	7.820.131.204	3.658.338.130	170.688.167.610
Depreciation during the period	3.362.905.493	4.830.445.046	449.762.409	15.600.000	8.658.712.948
Ending balance	**91.288.860.061**	**76.114.188.754**	**8.269.893.613**	**3.673.938.130**	**179.346.880.558**

	Buildings and structures	Machinery and equipment	Vehicles	Other tangible fixed assets	Total
Carrying value					
Beginning balance	14.158.078.014	19.462.590.427	5.318.860.696	70.199.995	39.009.729.132
Ending balance	**17.673.218.351**	**54.542.085.381**	**4.869.098.287**	**54.599.995**	**77.139.002.014**
In which:					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

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

	Historical cost	Accumulated depreciation	Carrying value
Buildings and structures	**106.659.578.412**	**91.057.046.882**	**15.602.531.530**
Other buildings and structures	106.659.578.412	91.057.046.882	15.602.531.530
Machinery and equipment	**132.958.774.135**	**76.187.186.447**	**56.771.587.688**
Cold storage systems	22.300.000.000	9.399.443	22.290.600.557
Other machinery and equipment	110.658.774.135	76.177.787.004	34.480.987.131
Vehicles	**13.138.991.900**	**8.419.651.368**	**4.719.340.532**
Other vehicles and transmission equipment	13.138.991.900	8.419.651.368	4.719.340.532
Other tangible fixed assets	**3.728.538.125**	**3.682.995.861**	**45.542.264**
Other tangible fixed assets	3.728.538.125	3.682.995.861	45.542.264
Total	**256.485.882.572**	**179.346.880.558**	**77.139.002.014**

Certain tangible fixed assets with carrying value of VND 6.961.007.802 have been mortgaged to secure the borrowings from the Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Mekong Delta Branch (see Note No. V.17).

9. Intangible fixed assets

	Land use rights	Computer software	Total
Initial cost			
Beginning balance	24.921.802.260	67.569.995	24.989.372.255
Ending balance	**24.921.802.260**	**67.569.995**	**24.989.372.255**
In which:			
Assets fully amortized but still in use	-	67.569.995	67.569.995
Accumulated amortization			
Beginning balance	9.573.174.592	67.569.995	9.640.744.587
Amortization during the period	466.024.926	-	466.024.926
Ending balance	**10.039.199.518**	**67.569.995**	**10.106.769.513**
Carrying value			
Beginning balance	15.348.627.668	-	15.348.627.668
Ending balance	**14.882.602.742**	-	**14.882.602.742**

	Land use rights	Computer software	Total
In which:			
Assets temporarily not in use	-	-	-
Assets waiting for liquidation	-	-	-

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

	Initial cost	Accumulated amortization	Carrying value
Land use rights	**24.921.802.260**	**10.039.199.518**	**14.882.602.742**
Land use rights for Tom Islet	10.612.395.060	2.526.760.738	8.085.634.322
Land use rights for the Seed Center	14.309.407.200	7.512.438.780	6.796.968.420
Computer software	**67.569.995**	**67.569.995**	-
Accounting computer software	67.569.995	67.569.995	-
Total	**24.989.372.255**	**10.106.769.513**	**14.882.602.742**

Some intangible fixed assets with a carrying amount of VND 10.039.199.518 have been mortgaged to secure the borrowings from bank (see Note V.17).

10. Short-term trade payables

	Ending balance	Beginning balance
King Group Company Limited	3.304.176.955	3.026.604.805
Mr. Nguyen Thanh Du	5.824.861.000	4.472.939.667
Ms. Hoang Thi Thanh Xuan	4.828.007.500	4.828.007.500
Other suppliers	75.339.118.322	29.022.107.766
Total	**89.296.163.777**	**41.349.659.738**

In which, trade payables to suppliers for the acquisition and construction of fixed assets totaled VND 6.399.311.300 (beginning balance: VND 63.070.242).

The Company has no other overdue payables.

11. Short-term advances from customers

	Ending balance	Beginning balance
Ms. Tran Thi Cam Hue	1.626.000.000	7.737.000.000
Ms. Hoang Thi Thanh Xuan	-	9.090.000.000
Icewind Prod - Und Vertriebsges	2.449.335.228	-
Other customers	9.297.422.643	8.849.230.828
Total	**13.372.757.871**	**25.676.230.828**

12. Dividends Payable

	Ending balance	Beginning balance
Dividends payable to related parties	***4.602.399.200***	-
Members of the Board of Directors, Board of Management and Supervisory Board	4.602.399.200	-

	Ending balance	Beginning balance
Dividends payable to other shareholders	**5.638.457.697**	***4.244.995.783***
Other shareholders	5.638.457.697	4.244.995.783
Total	**10.240.856.897**	**4.244.995.783**

Resolution No. 44 of the 2026 Annual General Meeting of Shareholders, dated 16 May 2026, approved the payment of the 2025 cash dividend to shareholders at a rate of 10% of par value, totaling VND 18.110.619.000. The dividend payment is expected to be made on 29 June 2026.

13. Short-term taxes and other obligations to the State Budget

	Beginning balance	Amount payable during the period	Amount paid during the period	Ending balance
Corporate income tax	3.003.825.324	6.299.163.172	(3.036.390.001)	6.266.598.495
Personal income tax	1.123.772.866	1.657.091.779	(2.019.286.457)	761.578.188
Natural resource tax	2.916.700	30.443.750	(26.585.450)	6.775.000
Total	**4.130.514.890**	**7.986.698.701**	**(5.082.261.908)**	**7.034.951.683**

All taxes and other amounts payable to the State Budget are paid in the short term.

Value added tax (VAT)

The company pays VAT in accordance with the deduction method. The tax rates applied are as follows:

- Exports : 0%
- Local sale : Tax-exempt, 5%, 10%
- Services : 10%

Corporate income tax

Pursuant to Circular No. 20/2026/TT-BTC dated 12 March 2026, issued by the Ministry of Finance, which provides detailed regulations on certain provisions of the Corporate Income Tax Law, and Decree No. 320/2025/NĐ-CP dated 15 December 2025, issued by the Government, which provides detailed regulations on certain provisions and measures for organizations, and provide guidance on the implementation of the Corporate Income Tax Law, the Company pays corporate income tax at a rate of 15% on income from aquaculture and seafood processing, and the Company is subject to a 10% corporate income tax rate on income from the sale of social housing.

Other income is subject to corporate income tax at a rate of 20% (the rate in the previous period was 20%).

The estimated corporate income tax payable is as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Total accounting profit before tax	41.994.421.145	32.122.370.487
Increases/(decreases) of accounting profit to determine taxable income:	-	87.517.728
• Other increases	-	-
• Decrease		

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Taxable income	41.994.421.145	32.209.888.215
Income exempted from tax	-	-
Loss brought forward from the previous years	-	-
Assessable income	41.994.421.145	32.209.888.215
Corporate income tax rate	20%	20%
Corporate income tax payable at common tax rate	***8.398.884.229***	***6.441.977.643***
Differences due to the application of rate other than common tax rate	***(2.099.721.057)***	***(1.609.242.780)***
Corporate income tax payable	**6.299.163.172**	**4.832.734.863**

Determination of corporate income tax liability of the Company is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Financial Statements can be changed upon the inspection of tax authorities.

Natural resource tax
The Company is required to pay natural resource tax on groundwater extraction at a rate of 5.000 VND/m³, with a tax rate of 8% and on surface water extraction at a rate of 5.000 VND/m³,with a tax rate of 3%.

Land rental
The Company must pay land rental for the land areas it is currently using at the rates specified in each land lease agreement.

14. Payables to employees

This item reflects salaries payable to employees.

15. Short-term accrued expenses

	Ending balance	**Beginning balance**
Foreign shipping costs	560.145.664	942.794.840
Electricity production accrued expenses	-	1.118.043.878
Goods inspection expenses	10.073.453.147	11.256.699.043
Shipping and handling costs in the U.S.	4.800.773.053	2.650.504.553
Corresponding tax costs	5.963.777.050	3.975.218.220
Interest expenses	23.655.556	89.977.050
Other short-term payables	519.896.081	1.132.631.380
Total	**21.941.700.551**	**21.165.868.964**

16. Other payables

	Ending balance	**Beginning balance**
Trade Union's expenditure, social insurance premiums, health insurance premiums, and unemployment insurance premiums	5.924.350.182	1.311.180.251

	Ending balance	Beginning balance
Receipt of short-term deposits and mortgages	19.100.000.000	19.400.000.000
Deposit payable for social housing project	3.480.568.465	4.021.277.911
Other short-term payables	202.031.660	247.323.816
Total	**28.706.950.307**	**24.979.781.978**

The Company has no other overdue payables.

17. Short-term borrowings

	Ending balance	Beginning balance
Short-term borrowings from other organizations		
Borrowing from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Mekong Delta Branch (i)	136.011.820.000	152.188.500.000
Borrowings from Vietnam International Commercial Joint Stock Bank (VIB) – Can Tho Branch (ii)	70.000.000.000	98.510.000.000
Borrowing from Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) – West Can Tho Branch (iii)	12.000.000.000	12.000.000.000
Borrowing from Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Can Tho Branch (iv)	9.500.000.000	-
Total	**227.511.820.000**	**262.698.500.000**

(i) Borrowing from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Mekong Delta Branch under Borrowing Agreement No. 001/2025/5398470/HĐTD dated 15 July 2025, to supplement working capital, discounts, guarantees, and the issuance of letters of credit (L/Cs) to support production and business operations, with interest rates specified in each promissory note, and a credit limit of VND 320 billion and the equivalent in foreign currency. This borrowing is secured by mortgaged term deposits, tangible fixed assets, and land use rights (see Notes No. V2, V.8, and V.9).

(ii) A borrowing from Viet Nam International Commercial Joint Stock Bank (VIB) – Can Tho Branch under Borrowing Agreement No. 1104966.25 dated 28 October 2025, to supplement working capital for production and business operations in seafood processing, with a credit limit of VND 400 billion or the equivalent in foreign currency, and an interest rate determined by each promissory note. This borrowing is secured by mortgaged term deposits, inventories, and land use rights (see Notes No. V.2, V.6, and V.9).

(iii) Borrowing from Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) – Tay Can Tho Branch under Borrowing Agreement No. 01/2025-HĐCVHM/NHCT824-CASEAMEX dated 9 September 2025, to supplement working capital for aquaculture production and business operations, with a credit limit of VND 65.000.000.000, an interest rate determined by each promissory note, and a maximum borrowing term of no more than 6 months per borrowing. This borrowing is secured by mortgaged term deposits contract. (see Notes No. V.2).

(iv) Unsecured borrowing from Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Tay Can Tho Branch, pursuant to Borrowing Agreement No. 11/DN/CTD/2026 dated 17 April 2026, to supplement working capital for production and business operations, with a credit limit of VND 35.000.000.000, with the interest rate specified in each borrowing acknowledgment.

Details of the short-term borrowings are as follows:

	Current period	Previous period
Beginning balance	262.698.500.000	397.408.500.000
Increase	375.112.209.926	581.134.375.000
Amount repaid	(410.052.289.926)	(653.692.910.000)
Increase/(decrease) due to revaluation of foreign exchange differences	(246.600.000)	894.035.000
Ending balance	**227.511.820.000**	**325.744.000.000**

18. Bonus and welfare fund

The company only has a bonus fund. The details are as follows:

	Current period	Previous period
Beginning balance	5.390.697.432	1.049.813.610
Ending balance	**5.390.697.432**	**1.049.813.610**

19. Owner's equity

19a. Statement of changes in owner's equity

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

19b. Details of owner's capital

	Ending balance	Beginning balance
Mr. Vo Dong Duc	66.523.800.000	66.523.800.000
Trung Tin Sea Food Co., Ltd.	33.381.360.000	30.295.300.000
Mr. Tang Phuoc Thang	-	13.689.600.000
Phuc Thanh Trading Company Limited	16.336.000.000	-
Other shareholders	64.865.030.000	70.597.490.000
Total	**181.106.190.000**	**181.106.190.000**

19c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	18.110.619	18.110.619
Number of shares sold to the public	18.110.619	18.110.619
- *Common shares*	*18.110.619*	*18.110.619*
- *Preferred shares*	-	-
Number of shares repurchased	-	-
- *Common shares*	-	-
- *Preferred shares*	-	-
Number of outstanding shares	18.110.619	18.110.619
- *Common shares*	*18.110.619*	*18.110.619*

	Ending balance	Beginning balance
- *Preferred shares*	-	-

Par value per outstanding share: VND 10.000.

19d. *Profit Distribution*

During the period, the Company distributed profits in accordance with Resolution No. 44 of the 2026 Annual General Meeting of Shareholders dated 16 May 2026, as follows:

	Amount to be distributed	Appropriation in the previous year	Appropriation during this period
• Dividends paid to shareholders	18.110.619.000	-	18.110.619.000
• Appropriation to other equity funds	2.175.441.911	2.175.441.911	-
• Appropriation for bonus and welfare fund	4.350.883.822	4.350.883.822	-

20. Off-statement of financial position items

20a. *Assets under operating lease*

The total minimum lease payments in the future for non-cancellable leasing contracts are classified by terms as follows:

	Ending balance	Beginning balance
1 year or less	1.389.383.381	1.389.383.381
More than 1 year to 5 years	5.385.204.757	5.409.999.277
More than 5 years	22.409.308.498	23.073.495.873
Total	**29.183.896.636**	**29.872.878.531**

The operating lease payments above represent land rental at Lot 2-12, Tra Noc 2 Industrial Park, Phuoc Thoi Ward, Can Tho City, Vietnam. The Company leases the property under an operating lease at a rent of 1.9 USD/m²/year. The lease agreement was signed for a term of 29 years beginning on 01 January 2016.

20b. *Pledged and mortgaged assets*

	Book Value		Pledge and Mortgage period	Pledgee or Mortgagee
	Ending balance	Beginning balance		
Short-term held-to-maturity investments (see Note No. V.2)	*110.500.000.000*	*120.500.000.000*		
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Mekong Delta Branch	88.500.000.000	88.500.000.000	15 July 2025 - 30 June 2026	Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Mekong Delta Branch
Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) - West	12.000.000.000	12.000.000.000	9 September 2025 - 9 September 2026	Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) – West Can

	Book Value		**Pledge and Mortgage period**	**Pledgee or Mortgagee**
	Ending balance	**Beginning balance**		
Can Tho Branch				Tho Branch
Viet Nam International Commercial Joint Stock Bank – Can Tho Branch	10.000.000.000	20.000.000.000	28 October 2025 - 28 October 2026	Viet Nam International Commercial Joint Stock Bank – Can Tho Branch
Inventories (see Note No. V.6)	*77.738.331.796*	*82.973.338.874*	28 October 2025 - 28 October 2026	Viet Nam International Commercial Joint Stock Bank - Can Tho Branch
Tangible fixed assets (see Note No. V.8)	*6.961.007.802*	*8.801.110.365*		
Machinery and equipment	6.961.007.802	8.801.110.365	9 September 2025 - 9 September 2026	Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Mekong Delta Branch
Intangible fixed assets (see Note No.V.9)	*14.882.602.742*	*15.348.627.668*		
Land use rights for Tom Islet	8.085.634.322	8.193.924.068	28 October 2025 - 28 October 2026	Viet Nam International Commercial Joint Stock Bank – Can Tho Branch
Land use rights for the Seed Center	6.796.968.420	7.154.703.600	9 September 2025 - 9 September 2026	Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Mekong Delta Branch
Total	**203.120.934.538**	**218.821.966.542**		

20c. *Foreign currencies*

	Ending balance	**Beginning balance**
U.S. Dollars (USD)	2.168.801,86	1.766.253,32
Euro (EUR)	104,05	104,05

20d. *Treated doubtful debts*

	Ending balance (VND)	**Beginning balance (VND)**	**Reasons for writing off**
Blue Inc.	7.699.465.152	7.699.465.152	Irrecoverable
Lotus Seafood	3.197.340.160	3.197.340.160	Irrecoverable
Vietan Joint Stock Company	3.439.194.082	3.439.194.082	Irrecoverable
AC Impot Inc	2.716.027.450	2.716.027.450	Irrecoverable
Sea International	25.545.903.161	25.545.903.161	Irrecoverable
Caseamex USA	6.664.539.399	6.664.539.399	Irrecoverable
Other customers	7.929.783.584	7.929.783.584	Irrecoverable
Total	**57.192.252.988**	**57.192.252.988**	

VI. ADDITIONAL INFORMATION FOR 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 finished goods	744.890.413.125	822.462.771.438
Revenue from sales Gia Phuc houses	1.319.582.813	2.265.963.809
Revenue from provisions of services	132.829.622	247.785.929
Other revenues	402.519.951	1.586.376.976
Total	**746.745.345.511**	**826.562.898.152**

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

The Company has no sales of goods and service provisions to related parties.

2. Revenue deductions

This item reflect sales returns.

3. Cost of sales

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Costs of finished goods sold	643.831.544.249	698.853.187.265
Costs of Gia Phuc houses	1.215.297.099	2.182.452.098
Costs of services provided	-	210.545.683
Total	**645.046.841.348**	**701.246.185.046**

4. Financial income

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Term deposit interest	813.583.563	2.231.636.249
Demand deposit interest	6.034.003	3.418.712
Exchange gain arising	5.349.676.200	4.952.802.046
Exchange gain due to the revaluation of monetary items in foreign currencies	1.658.380.089	4.874.367.288
Total	**7.827.673.855**	**12.062.224.295**

5. Financial expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Interest expenses	8.024.478.274	11.039.979.430
Exchange loss arising	2.513.140.470	344.000.702
Total	**10.537.618.744**	**11.383.980.132**

6. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	9.819.958.285	11.698.213.764
Expenses for external services	25.103.991.514	35.785.242.275
Commission expenses	2.293.856.584	3.333.115.950
CNF freight charges	12.731.060.164	38.582.332.593
Other expenses	909.802.813	755.093.373
Total	**50.858.669.360**	**90.153.997.955**

7. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	378.000.000	306.000.000
Office stationery	94.979.630	246.679.241
Taxes, fees and legal fees	67.702.758	139.881.969
Expenses for external services	4.359.237.717	2.642.992.847
Other expenses	746.911.179	504.263.912
Total	**5.646.831.284**	**3.839.817.969**

8. Earnings per share

8a. Basic/diluted earnings per share

	Accumulated from the beginning of the year	
	Current year	Previous year
Accounting profit after corporate income tax	35.929.404.752	27.289.635.624
Appropriation for bonus and welfare fund(*)	(3.592.940.475)	(2.728.963.562)
Profit used to calculate basic/diluted earnings per share	32.336.464.277	24.560.672.062
The average number of ordinary shares outstanding during the year	18.110.619	15.092.326
Basic/diluted earnings per share	**1.785**	**1.627**

(*) The bonus and welfare fund for the current year is temporarily calculated at 10% of undistributed profit for 2026 in accordance with the profit distribution plan under Resolution No. 44/NQ/ĐHĐCĐ.2026 dated 16 May 2026 of the 2026 Annual General Meeting of Shareholders.

8b. Other information

No transactions involving common share or potential common share occurred from the end of the accounting period to the date of publication of the Interim Financial Statements.

9. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of materials and supplies	513.705.328.299	559.633.123.673
Labor costs	86.769.732.170	94.965.714.032

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Depreciation/(amortization) of fixed assets	9.124.737.874	5.536.456.959
Expenses for external services	89.698.502.523	128.355.557.694
Other expenses	2.254.041.126	6.749.148.612
Total	**701.552.341.992**	**795.240.000.970**

VII. OTHER DISCLOSURES

1. Transactions and balances with related parties

Related parties of the Company include: key management personnel and their related individuals; 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 the Board of Management. The 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 key management personnel or their related individuals. Other transactions with the key management personnel and their related individuals are as follows:

	Current period	**Previous period**
Dividend distribution	7.356.004.850	9.986.776.195
Purchase of raw catfish	-	11.962.456.600

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 disclosed in Note V.12.

Remuneration of the key management personnel

	Current period	**Previous period**
Mr. Vo Dong Duc - Vice Chairman cum General Director	288.000.000	276.000.000
Mr. Nguyen Chi Thao - Chairman cum Deputy General Director	262.000.000	240.000.000
Ms. Vo Thi Thuy Nga - Member of the Board of Directors	236.237.000	213.392.000
Ms. Le Huynh Thanh Truc - Member of the Board of Directors (resigned on 28 June 2025)	-	175.376.000
Mr. Le Thanh Duoc - Member of the Board of Directors cum Deputy General Director (resigned as a member of the Board of Directors on 28 June 2025)	186.000.000	186.000.000
Mr. Le Tam Binh - Member of the Board of Directors	226.498.000	-
Mr. Le Van Phang - Member of the Board of Directors	196.683.000	-
Mr. Hoang Tuan Kiet - Member of the Board of Directors	36.000.000	-

	Current period	Previous period
Mr. Dan Duy Dung - Member of the Board of Directors	36.000.000	-
Mr. Nguyen Tri Tung - Deputy General Director	186.000.000	150.000.000
Mr. Phan Hoang Duy - Deputy General Director	198.000.000	180.000.000
Mr. Lam Van Minh - Deputy General Director	186.000.000	132.000.000
Mr. Ly Quoc Tuan - Head of the Supervisory Board	163.953.000	149.600.000
Ms. Ho Thi Cam Huynh - Member of the Supervisory Board	169.696.000	151.250.000
Ms. Nguyen Thi Khanh Van - Member of the Supervisory Board	117.723.000	107.641.000
Total	**2.488.790.000**	**1.961.259.000**

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

The Company's only other related party is Trung Tin Sea Food Co., Ltd., which is a shareholder holding a 16,73% ownership interest in the Company.

During the period, the Company only recorded a dividend payment to a related party in the amount of VND 3.029.530.000 (no such transactions occurred in the same period of the previous year).

Receivables from and payables to other related parties

Receivables from and payables to other related parties are presented in Note No. V.12.

2. **Segment information**

Segment information is presented by business field and geographic region. Segment reporting is by business field, as the Company's business operations are organized and managed based on the nature of its products.

2a. ***Information on business segment***

The Company's principal business activities are the processing of frozen catfish fillets. Revenue and cost of goods sold for these business activities are presented in Notes No. VI.1a and VI.2.

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	136.138.806.551	179.234.330.194
Overseas	610.117.901.475	647.328.567.958
Total	**746.256.708.026**	**826.562.898.152**

3. **Comparative figures**

3a. ***Adoption of New Accounting Standards***

The fiscal year ending 31 December 2026 is the first year in which the Company has applied the Vietnamese Enterprise Accounting System under Circular 99, replacing 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 Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

With regard to the following changes, Circular 99 does not provide specific conversion guidelines. Consequently, the Company applies a non-retrospective approach to payables for dividends and profit distributions.

3b. *Impact of Adopting the New Accounting Standards*

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

	Code	Figures before adjustment	Adjustments	Figures after adjustment	Notes
Interim Statement of Financial Position					
Short-term held-to-maturity investments	123	120.500.000.000	2.879.021.918	123.379.021.918	(i)
Other short-term receivables	135	3.179.187.896	(1.217.727.396)	1.961.460.500	(i)
Payables for dividends and profit distributions	313	-	4.244.995.783	4.244.995.783	(ii)
Other short-term payables	320	29.224.777.761	(4.244.995.783)	24.979.781.978	(ii)

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

(ii) Adjustments include:
- Payables for dividends and profit distributions: increase due to the reclassification of dividends and profit distributions in accordance with Circular 99.
- Other short-term payables: decreased due to the reclassification of payables for dividends and profit distributions in accordance with Circular 99.

4. Significant accounting judgements, estimates and assumptions

In preparing the Interim Financial Statements, the Board of Management made assumptions and estimates that affect the figures for assets, liabilities, revenue, and expenses. Actual results may differ from these estimates. The Board of Management regularly reviews and updates these significant accounting judgements, estimates and assumptions 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.

Allowance for devaluation of inventories
Uncertainty arises from fluctuations in market prices, changes in customer demand and the risk of merchandise becoming obsolete. Uncertainty arises from fluctuations in market prices, changes in customer demand and the risk of inventory obsolescence.

Based on market conditions at the reporting date, including market price trends over the preceding six months and sales contracts executed, the Board of Management considers the likelihood that actual selling prices will be significantly lower than the estimated amounts to be low.

To minimize risks, the Board of Management has implemented the following measures:
- Conduct quarterly inventory counts and quality assessments for inventories.
- Adjusting production plans in line with market demand;
- Implementing promotional programs to accelerate the sale of slow-moving inventories; and
- Diversifying distribution channels to expand market coverage.

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.

Estimate corporate income tax
The determination of corporate income tax expense and deferred income 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 income 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:

- Consulting tax specialists regarding the application of tax regulations to complex transactions;
- Preparing a complete set of supporting documents to be ready for tax audits.
- Closely monitoring developments in tax legislation and updating tax estimates, where necessary, on a timely basis.

5. Subsequent events

Event of approval for registration of additional shares for trading

The Company issued shares as dividends to existing shareholders at a ratio of 1.000:385 (existing shareholders holding 1.000 shares are entitled to receive 385 additional shares) in accordance with the Resolution of the 2026 Annual General Meeting of Shareholders dated 15 June 2026. Pursuant to Official Letter No. 978/QĐ-SGDHN dated 22 July 2026 of the Hanoi Stock Exchange, the Company was approved for the registration of 6.972.371 common shares with a par value of VND 10.000 per share, with a total par value of VND 69.723.710.000. In addition, pursuant to Official Letter No. 3301/TB-SGDHN dated 29 July 2026 of the Hanoi Stock Exchange, the additional shares were approved for trading on 11 August 2026. The registration of additional shares for trading does not change the Company's charter capital and ownership structure as of the end of the accounting period. As of the date hereof, the Company has not yet completed the procedures for amending its Enterprise Registration Certificate in respect of the increase in charter capital resulting from the issuance of shares as dividends.

Apart from the events described above, the Company's Board of Management confirms that no other material events have arisen between the end of the accounting period and the approval date of the Financial Statements that require adjustments or disclosures in the interim Financial Statements.

Approved on 13 August 2026

CÔNG TY CP XUẤT NHẬP KHẨU THỦY SẢN CẦN THƠ

Nguyen Thi Tuyet Hong	Nguyen Khac Chung	Vo Dong Duc
Preparer	**Chief Accountant**	**Legal Representative**

CAN THO IMPORT EXPORT SEAFOOD JOINT STOCK COMPANY
Address: Lots 2-12, Tra Noc 2 Industrial Park, Phuoc Thoi Ward, Can Tho City, Vietnam
INTERIM FINANCIAL STATEMENTS
For the first 6 months of the fiscal year ending 31 December 2026

Appendix: Statement of changes in owner's equity

Unit: VND

	Owner's capital	Share premiums	Investment and development fund	Other equity funds	Retained profit/Accumulated loss	Total
Beginning balance of the previous year	150.923.260.000	65.348.226.982	2.508.094.861	11.833.554.499	25.057.942.864	255.671.079.206
Profit in the previous period	-	-	-	-	27.289.635.624	27.289.635.624
Dividend distribution in the previous period	-	-	-	-	(24.449.566.500)	(24.449.566.500)
Ending balance of the previous period	**150.923.260.000**	**65.348.226.982**	**2.508.094.861**	**11.833.554.499**	**27.898.011.988**	**258.511.148.330**
Beginning balance of the current year	181.106.190.000	50.017.106.924	2.508.094.861	14.008.996.410	37.590.888.853	285.231.277.048
Profit in the current period	-	-	-	-	35.695.257.973	35.695.257.973
Dividend distribution in the current period	-	-	-	-	(18.110.619.000)	(18.110.619.000)
Bonuses to the Board of Directors and the Supervisory	-	-	-	-	(440.000.000)	(440.000.000)
Số dư cuối kỳ này	**181.106.190.000**	**50.017.106.924**	**2.508.094.861**	**14.008.996.410**	**54.735.527.826**	**302.375.916.021**

(*) Bonuses to the Board of Directors and the Supervisory Board in accordance with Resolution No. 44 of the 2026 Annual General Meeting of Shareholders dated 16 May 2026.

Approved on 13 August 2026

M.S.D.N: 1800632306
CÔNG TY CP XUẤT NHẬP KHẨU THỦY SẢN CẦN THƠ
THÀNH PHỐ CẦN THƠ

Nguyen Thi Tuyet Hong	Nguyen Khac Chung	Vo Dong Duc
Preparer	**Chief Accountant**	**Legal Representative**