

**CADOVIMEX SEAFOOD IMPORT-EXPORT AND PROCESSING JOINT  
STOCK COMPANY**

**FINANCIAL STATEMENTS  
FOR QUARTER III/2026**

**Period from July 1, 2026 to September 30, 2026**



## STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

|             | ASSETS                                            | Code       | Note | 30/09/2026                 | 01/01/2026                 |
|-------------|---------------------------------------------------|------------|------|----------------------------|----------------------------|
| <b>A-</b>   | <b>CURRENT ASSETS</b>                             | <b>100</b> |      | <b>8,845,860,288</b>       | <b>6,972,064,453</b>       |
| <b>I</b>    | <b>Cash and cash equivalents</b>                  | <b>110</b> |      | <b>2,260,639,774</b>       | <b>1,244,014,724</b>       |
| 1.          | Cash                                              | 111        |      | 2,260,639,774              | 1,244,014,724              |
| 2.          | Cash equivalents                                  | 112        |      | -                          | -                          |
| <b>II.</b>  | <b>Short-term financial investments</b>           | <b>120</b> |      | <b>-</b>                   | <b>-</b>                   |
| <b>III.</b> | <b>Short-term receivables</b>                     | <b>130</b> |      | <b>5,920,378,101</b>       | <b>5,051,534,752</b>       |
| 1.          | Trade receivables                                 | 131        |      | 173,547,211,296            | 172,912,942,847            |
| 2.          | Prepayments to suppliers                          | 132        |      | 14,525,521,156             | 14,532,521,256             |
| 3.          | Other receivables                                 | 135        |      | 16,425,071,382             | 16,183,496,382             |
| 4.          | Provision for doubtful debts                      | 136        |      | (198,991,758,354)          | (198,991,758,354)          |
| 5.          | Shortage of assets awaiting resolution            | 137        |      | 414,332,621                | 414,332,621                |
| <b>IV.</b>  | <b>Inventories</b>                                | <b>140</b> |      | <b>149,359,710</b>         | <b>233,964,776</b>         |
| 1.          | Inventories                                       | 141        |      | 40,217,734,711             | 40,302,339,777             |
| 2.          | Provision for impairment of inventories           | 142        |      | (40,068,375,001)           | (40,068,375,001)           |
| <b>V.</b>   | <b>Other current assets</b>                       | <b>160</b> |      | <b>515,482,703</b>         | <b>442,550,201</b>         |
| 1.          | Short-term prepaid expenses                       | 161        |      | 187,500,000                | 114,567,498                |
| 2.          | Tax and receivables from the State budget         | 163        |      | 327,982,703                | 327,982,703                |
| <b>B-</b>   | <b>NON-CURRENT ASSETS</b>                         | <b>200</b> |      | <b>4,076,537,505</b>       | <b>4,599,289,414</b>       |
| <b>I-</b>   | <b>Non-current receivables</b>                    | <b>210</b> |      | <b>-</b>                   | <b>-</b>                   |
| <b>II-</b>  | <b>Non-current assets</b>                         | <b>220</b> |      | <b>4,076,537,505</b>       | <b>4,599,289,414</b>       |
| 1.          | Tangible assets                                   | 221        |      | 4,076,537,505              | 4,599,289,414              |
| -           | - Historical cost                                 | 222        |      | 73,355,365,904             | 73,197,365,904             |
| -           | - Accumulated depreciation (*)                    | 223        |      | (69,278,828,399)           | (68,598,076,490)           |
| 2.          | Lease assets                                      | 224        |      | -                          | -                          |
| -           | - Historical cost                                 | 225        |      | -                          | -                          |
| -           | - Accumulated depreciation (*)                    | 226        |      | -                          | -                          |
| 3.          | Intangible assets                                 | 227        |      | -                          | -                          |
| -           | - Historical cost                                 | 228        |      | 80,000,000                 | 80,000,000                 |
| -           | - Accumulated depreciation (*)                    | 229        |      | (80,000,000)               | (80,000,000)               |
| <b>III-</b> | <b>Investment properties</b>                      | <b>230</b> |      | <b>-</b>                   | <b>-</b>                   |
| -           | - Historical cost                                 | 231        |      | -                          | -                          |
| -           | - Accumulated depreciation (*)                    | 232        |      | -                          | -                          |
| <b>IV-</b>  | <b>Non-current assets in progress</b>             | <b>240</b> |      | <b>-</b>                   | <b>-</b>                   |
| 1.          | Work in progress                                  | 242        |      | -                          | -                          |
| <b>V-</b>   | <b>Non-current financial investments</b>          | <b>260</b> |      | <b>-</b>                   | <b>-</b>                   |
| 1.          | Investments in other entities                     | 263        |      | 47,500,000                 | 47,500,000                 |
| 2.          | Provision for long-term financial investments (*) | 264        |      | (47,500,000)               | (47,500,000)               |
| <b>VI-</b>  | <b>Other non-current assets</b>                   | <b>260</b> |      | <b>-</b>                   | <b>-</b>                   |
|             | <b>TOTAL ASSETS (280 = 100 + 200)</b>             | <b>280</b> |      | <b>12,922,397,793</b>      | <b>11,571,353,867</b>      |
| <b>C-</b>   | <b>LIABILITIES</b>                                | <b>300</b> |      | <b>1,522,685,143,603</b>   | <b>1,521,403,252,068</b>   |
| <b>I.</b>   | <b>Current liabilities</b>                        | <b>310</b> |      | <b>1,521,618,878,253</b>   | <b>1,520,336,986,718</b>   |
| 1.          | Trade payables                                    | 311        |      | 25,229,630,883             | 25,070,098,363             |
| 2.          | Advances from customers                           | 312        |      | 372,837,733                | 373,550,533                |
| 3.          | Taxes and payables to the State budget            | 314        |      | 114,886,224                | 138,096,793                |
| 4.          | Payables to employees                             | 315        |      | 2,827,596,207              | 2,358,789,095              |
| 5.          | Accrued expenses                                  | 316        |      | 117,699,452                | 148,636,074                |
| 6.          | Other payables                                    | 320        |      | 1,050,979,249,132          | 1,048,085,789,362          |
| 7.          | Borrowings and lease liabilities                  | 321        |      | 441,976,978,622            | 444,162,026,498            |
| <b>II.</b>  | <b>Non-current liabilities</b>                    | <b>330</b> |      | <b>1,066,265,350</b>       | <b>1,066,265,350</b>       |
| 1.          | Other payables                                    | 338        |      | 1,066,265,350              | 1,066,265,350              |
| <b>D-</b>   | <b>EQUITY</b>                                     | <b>400</b> |      | <b>(1,509,762,745,810)</b> | <b>(1,509,831,898,201)</b> |

|    |                                                  |            |  |                       |                       |
|----|--------------------------------------------------|------------|--|-----------------------|-----------------------|
| 1. | Shareholder's capital                            | 411        |  | 207,999,270,000       | 207,999,270,000       |
|    | - Ordinary shares with voting rights             | 411a       |  | 207,999,270,000       | 207,999,270,000       |
|    | - Preferred shares                               | 411b       |  |                       | -                     |
| 2. | Share premium                                    | 412        |  | (25,797,520,100)      | (25,797,520,100)      |
| 3. | Option for conversion of bonds                   | 413        |  |                       | -                     |
| 4. | Other capital                                    | 414        |  | 7,089,874,664         | 7,089,874,664         |
| 5. | Treasury shares (*)                              | 415        |  | -                     | -                     |
| 6. | Differences on revaluation of assets             | 416        |  | -                     | -                     |
| 7. | Other funds under equity                         | 419        |  | 5,725,112,844         | 5,725,112,844         |
| 8. | Undistributed profit after tax                   | 420        |  | (1,704,779,483,218)   | (1,704,848,635,609)   |
|    | - Undistributed profit after tax brought forward | 420a       |  | (1,704,848,635,609)   | (1,701,312,585,166)   |
|    | - Undistributed profit after tax of current year | 420b       |  | 69,152,391            | (3,536,050,443)       |
|    | <b>TOTAL RESOURCES (440 = 300 + 400)</b>         | <b>440</b> |  | <b>12,922,397,793</b> | <b>11,571,353,867</b> |

Prepared by  
(Signed)



Tran Thien Thanh

Chief Accountant  
(Signed)



Tran Thien Thanh

Prepared on October 20, 2026

Chief Executive Officer  
(Signed & sealed)



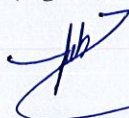
Lê Tân Kiệt

## INCOME STATEMENT

Quarter III/2026

|     | Item                                                                  | Code | Note | Current period | Same period last year | Year-to-date for the current period | Year-to-date for the same period last year |
|-----|-----------------------------------------------------------------------|------|------|----------------|-----------------------|-------------------------------------|--------------------------------------------|
|     | 1                                                                     | 2    | 3    | 4              | 5                     | 6                                   | 7                                          |
| 1.  | Revenue from sale of goods and supply of services                     | 01   |      | 7,229,102,725  | 6,466,054,459         | 16,573,098,852                      | 14,735,868,874                             |
|     | Where: Export revenue                                                 |      |      | -              | -                     | -                                   | -                                          |
| 2.  | Revenue deductions                                                    | 02   |      | -              | -                     | -                                   | -                                          |
| -   | Trading discount                                                      |      |      | -              | -                     | -                                   | -                                          |
| -   | Reduced sales prices                                                  |      |      | -              | -                     | -                                   | -                                          |
| -   | Goods returned                                                        |      |      | -              | -                     | -                                   | -                                          |
| -   | Special consumption tax, export tax, and VAT under direct method      |      |      | -              | -                     | -                                   | -                                          |
| 3.  | Net revenue from sale of goods and supply of services (10 = 01 - 02)  | 10   |      | 7,229,102,725  | 6,466,054,459         | 16,573,098,852                      | 14,735,868,874                             |
| 4.  | Costs of goods sold                                                   | 11   |      | 5,146,533,781  | 5,034,809,302         | 13,303,665,969                      | 12,544,751,869                             |
| 5.  | Gross profit from sale of goods and supply of services (20 = 10 - 11) | 20   |      | 2,082,568,944  | 1,431,245,157         | 3,269,432,883                       | 2,191,117,005                              |
| 6.  | Gain/Loss from the Sale and Disposal of Investment Properties         | 21   |      | -              | -                     | -                                   | -                                          |
| 7.  | Financing income                                                      | 22   |      | 1,557,707,427  | 138,764               | 2,284,091,328                       | 242,472                                    |
| 8.  | Financing expenses                                                    | 23   |      | 99,264,872     | 883,090,305           | 391,230,185                         | 5,101,180,027                              |
| -   | Where: Loan interest                                                  | 24   |      | -              | -                     | -                                   | -                                          |
| 9.  | Selling expenses                                                      | 25   |      | -              | -                     | -                                   | -                                          |
| 10. | Administrative expenses                                               | 26   |      | 541,140,172    | 617,082,005           | 1,635,105,682                       | 2,005,064,452                              |
| 11. | Share of Profit or Loss in Joint Ventures and Associates              |      |      | -              | -                     | -                                   | -                                          |
| 12. | Net profit from operating activities (30 = 20 + (21-22) - (25 + 26))  | 30   |      | 2,99,871,327   | (68,788,389)          | 3,527,188,344                       | (4,914,885,002)                            |
| 13. | Other income                                                          | 31   |      | -              | -                     | -                                   | 3,240,000                                  |
| 14. | Other expenses                                                        | 32   |      | 534,212        | 11,729,829            | 2,551,183                           | 56,973,567                                 |
| 15. | Other profit (40 = 31 - 32)                                           | 40   |      | (534,212)      | (11,729,829)          | (2,551,183)                         | (566,133,567)                              |
| 16. | Total profit before tax ((50 = 30 + 40)                               | 50   |      | 2,999,337,115  | (80,518,218)          | 3,524,637,161                       | (5,481,018,569)                            |
| 17. | Current corporate income tax expense                                  | 51   |      | -              | -                     | -                                   | -                                          |
| 18. | Deferred corporate income tax expense                                 | 52   |      | -              | -                     | -                                   | -                                          |
| 19. | Profit after corporate income tax (60 = 50 - 51 - 52)                 | 60   |      | 2,999,337,115  | (80,518,218)          | 3,524,637,161                       | (5,481,018,569)                            |
| 20. | Basic earnings per share (*)                                          | 70   |      | 144            | (4)                   | 169                                 | (264)                                      |
| 21. | Diluted earnings per share (*)                                        | 71   |      |                |                       |                                     |                                            |

Prepared by  
(Signed)



Tran Thien Thanh

Chief Accountant  
(Signed)



Tran Thien Thanh

Prepared on October 20, 2026  
Chief Executive Officer  
(Signed & sealed)



Le Tan Kiet

## CASH FLOW STATEMENT

(Direct method)

For the accounting period ended September 30, 2026

Currency: VND

| Item                                                                                    | Code | Note | This year       | Last year.      |
|-----------------------------------------------------------------------------------------|------|------|-----------------|-----------------|
| I                                                                                       | 2    | 3    | 4               | 5               |
| <b>I. Cash flows from operating activities</b>                                          |      |      |                 |                 |
| 1. Proceeds from sale of goods and supply of services and other revenue                 | 01   |      | 17,046,863,176  | 7,683,216,064   |
| 2. Payments to suppliers of goods and services                                          | 02   |      | (6,210,716,117) | (2,756,057,922) |
| 3. Payments to employees                                                                | 03   |      | (6,712,820,332) | (4,151,455,207) |
| 4. Interest paid                                                                        | 04   |      |                 |                 |
| 5. Corporate income tax paid                                                            | 05   |      | -               | -               |
| 6. Other proceeds from operating activities                                             | 06   |      | 53,80,000       | 1,002,845,000   |
| 7. Other payments for operating activities                                              | 07   |      | (3,640,041,732) | (1,923,586,881) |
| Net cash flows from operating activities                                                | 20   |      | 1,016,084,995   | (145,038,946)   |
| <b>II. Cash flows from investing activities</b>                                         |      |      |                 |                 |
| 1. Purchase and construction of fixed assets and other non-current assets               | 21   |      | -               | -               |
| 2. Proceeds from disposal and liquidation of fixed assets, and other non-current assets | 22   |      | -               | -               |
| 3. Loans to and purchase of debt instruments from other entities                        | 23   |      | -               | -               |
| 4. Recovery of loans and disposal of debt instruments of the other entities             | 24   |      | -               | -               |
| 5. Investments in other entities                                                        | 25   |      | -               | -               |
| 6. Withdrawal of investments in other entities                                          | 26   |      | -               | -               |
| 7. Proceeds from loan interest, dividends and profit shared                             | 27   |      | 804,773         | 103,708         |
| Net cash flows from investing activities                                                | 30   |      | 804,773         | 103,708         |
| <b>III. Cash flows from financing activities</b>                                        |      |      |                 |                 |
| Net cash flows for the period (50 = 20 + 30 + 40)                                       | 50   |      | 1,016,889,768   | 144,935,238     |
| Cash and cash equivalents at the beginning of the period                                | 60   |      | 1,244,014,724   | 887,632,882     |
| Effects of fluctuations in foreign exchange rates                                       | 61   |      | (264,718)       | 1,704,907       |
| Cash and cash equivalents at the end of the period (70 = 50+60+61)                      | 70   |      | 2,260,639,774   | 744,402,551     |

Prepared by  
(Signed)

Tran Thien Thanh

Chief Accountant  
(Signed)

Tran Thien Thanh

Prepared on October 20, 2026  
Chief Executive Officer  
(Signed & sealed)  
  
Le Tan Kiet

## OFF-BALANCE SHEET ITEMS

|    | ITEM                                       | Note | Closing balance of<br>the quarter | Begging balance of the<br>year |
|----|--------------------------------------------|------|-----------------------------------|--------------------------------|
| 1. | Outsourced assets                          |      |                                   |                                |
| 2. | Materials, goods entrusted for keeping,    |      |                                   |                                |
| 3. | Goods entrusted for sale, consignment, and |      |                                   |                                |
| 4. | Bad debts settled                          |      |                                   |                                |
| 5. | Foreign currencies of all kinds:           |      |                                   |                                |
|    | + USD                                      |      | 2,474.01                          | 2,474,01                       |
|    | + EURO                                     |      |                                   |                                |
| 6. | Project and business expenditure estimates |      |                                   |                                |
|    |                                            |      |                                   |                                |

Prepared by  
(Signed)



Tran Thien Thanh

Chief Accountant  
(Signed)



Tran Thien Thanh

Prepared on October 20, 2026

Chief Executive Officer  
(Signed & sealed)



Le Tan Kiet

## **NOTES TO FINANCIAL STATEMENTS**

### **Quarter III/ 2026**

#### **I- Corporate information**

1 - Form of capital ownership: SHARE CAPITAL CONTRIBUTION

Charter capital: VND 207,999,270,000 (Two hundred and seven billion, nine hundred and ninety-nine million, two hundred and seventy thousand Vietnamese dong).

#### 2- Business fields

- + Import and export of aquatic products.
- + Import of materials and tools for processing aquatic products.

#### 3- Business lines

- + Processing and direct import and export of agricultural, forestry and aquatic products.
- + Import of materials, raw materials, consumer goods, equipment and machinery for life and production.
- + Undertaking commercial services: Agricultural, forestry and aquatic products and import and export.
- + Investing in aquaculture and aquatic exploitation.
- + Trading in gasoline, oil and lubricants.
- + Providing freight transport services.

#### 4- Normal production and business cycle.

#### 5- Business characteristics of the company in the fiscal year that affect the Financial Statements.

#### 6- Company structure

- List of subsidiaries;
- List of joint ventures and affiliates;
- List of dependent entities without legal status and dependent accounting.

#### 7- Comparative statement of information on the Financial Statements (whether comparable or not, if not, clearly state the reason such as change of ownership form, separation, merger and state the length of the comparison period...)

#### **II- Accounting period, currency used in accounting**

1- Fiscal year (starting from January 1, 2026 and ending on December 31, 2026)

2- Currency used in accounting: VIETNAMESE DONG (VND).

#### **III- Applicable Accounting Standards and Policies:**

1- Applicable accounting policies: COMPLY WITH THE CIRCULAR NO. 99/2025/TT-BTC dated October 27, 2025.

2- Declaration on compliance with accounting standards and accounting policies: VIETNAMESE ACCOUNTING STANDARDS.

3- Applicable accounting form: accounting journal book and computerized accounting program

#### **IV- Applicable accounting policies (on going concern basis)**

1-Principles of converting Financial Statements prepared in foreign currencies into Vietnamese Dong (In case that the accounting currency is different from Vietnamese Dong); Impact (if any) due to the conversion of Financial statements from foreign currencies to Vietnamese Dong.

Method of converting other currencies to the currency used in accounting

Transactions arising during the period in currencies other than Vietnamese Dong (VND) are converted according to the actual transaction exchange rate of the economic transaction at the time of occurrence, the exchange rate difference is calculated into financial income or expenses and is represented in the Income Statement during the period.

2- Types of exchange rates applied in accounting: USD

3- Principles of determining the actual interest rate (effective interest rate) used to discount cash flows.

4- Principles of recognition of cash and cash equivalents.

5- Accounting principles of financial investments

- a- Trading securities;
- b- Held-to-maturity investments;
- c- Loans;
- d- Investments in subsidiaries; joint ventures and affiliates
- dd- Investments in other entities' capital instruments;
- e- Accounting methods for other transactions related to financial investments.
- 6- Accounting principles of receivables: at historical cost less provisions for doubtful receivables

7- Principles of recognition of inventories:

- Principles of recognition inventories: AT HISTORICAL COST
- Method for calculating inventory value AT WEIGHTED AVERAGE PRICE
- Method for accounting for inventories: PERPETUAL INVENTORY
- Method of setting up provision for impairment of inventories:

Provisions for inventories are set up when the net realizable value of inventories is less than the original price. Net realizable value is the estimated selling price less the estimated cost to complete the product and the estimated selling expenses. The value of provision for impairment of inventories is the difference between the original cost of inventory and the net realizable value.

8- Principles of recognition of and depreciation of non-current assets, lease assets and investment properties:

- Principles of recognition of non-current assets (Tangible, intangible and financial lease: Circular No. 99/2025/TT-BTC dated October 27, 2025).
- Method of depreciation of non-current assets, (Tangible, intangible, financial lease: STRAIGHT LINE DEPRECIATION METHOD).

9- Principles of accounting for business cooperation contracts.

10- Principles of accounting for deferred corporate income tax.

11- Principles of accounting for prepaid expenses.

Used to reflect actual costs that have arisen but are related to the production and business performance of many accounting periods and the transfer of these costs to production and business costs of the following accounting periods.

12- Principles of accounting for payables.

13- Principles of recognition of loans and financial lease liabilities.

14- Principles of recognition of and capitalization of borrowing expenses.

15- Principles of recognition of payable expenses.

16- Principles and methods of recognition of provisions for payables.

17. Principles of recognition of unrealized revenue.

18- Principles of recognition of convertible bonds.

19- Principles of recognition of equity:

- Principles of recognition of owners' capital contributions, capital surplus, convertible bond options and other owners' capital.
- Principles of recognition of asset revaluation differences.
- Principles of recognition of exchange rate differences.
- Principles of recognition of undistributed profits.

20- Principles and methods of recognition of revenue:

- Sales revenue;
- Service revenue;
- Financial revenue;
- Construction contract revenue.
- Other income

21- Principles of accounting for revenue deductions

22- Principles of accounting for cost of goods sold.

23- Principles of accounting for financial expenses.

24- Principles of accounting for selling expenses and administrative expenses.

25- Principles and methods of recognition of current corporate income tax expenses and deferred corporate income tax expenses.

26- Other accounting principles and methods.

**V- Applicable accounting policies (if the company fails to meet the going concern assumption)**

1 - Are non-current assets and liabilities reclassified as current ones?

2- Principles for determining the value of each type of assets and liabilities (according to net realizable value, recoverable value, fair value, current value and current price...)

3- Principles for financial treatment of:

- Provisions;
- Differences in revaluation of assets and exchange rate differences

**VI- Additional information for items presented in the Balance Sheet**

|                   |                      |                      | Currency: VND |
|-------------------|----------------------|----------------------|---------------|
| 01- Cash          | 30/09/2026           | 01/01/2026           |               |
| Cash              | 1,572,687,095        | 153,507,397          |               |
| Deposits in banks | 687,952,679          | 1,090,507,327        |               |
| VND               | 623,702,637          | 1,025,992,567        |               |
| USD               | 64,250,042           | 64,514,760           |               |
| Cash in transit   | -                    | -                    |               |
| <b>Total:</b>     | <b>2,260,639,774</b> | <b>1,244,014,724</b> |               |

| 02- Financial investments                                                                 | 30/09/2026      |            |           | 01/01/2026      |            |           |
|-------------------------------------------------------------------------------------------|-----------------|------------|-----------|-----------------|------------|-----------|
|                                                                                           | Historical cost | Fair value | Provision | Historical cost | Fair value | Provision |
| <b>a- Trading securities</b>                                                              |                 |            |           |                 |            |           |
| - Total value of shares;                                                                  |                 |            |           |                 |            |           |
| (details of each class of shares accounting for 10% or more of the total value of shares) |                 |            |           |                 |            |           |
| - Total value of bonds;                                                                   |                 |            |           |                 |            |           |
| (details of each class of bonds accounting for 10% or more of the total value of bonds)   |                 |            |           |                 |            |           |
| - Other investments;                                                                      |                 |            |           |                 |            |           |
| - Reasons for changes to each investment/class of shares, bonds:                          |                 |            |           |                 |            |           |
| + Number                                                                                  |                 |            |           |                 |            |           |
| + Value                                                                                   |                 |            |           |                 |            |           |
| <b>Total:</b>                                                                             |                 |            |           |                 |            |           |

|                                        | Historical cost | Carrying amount | Historical cost | Carrying amount |
|----------------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>b- Held-to-maturity investments</b> |                 |                 |                 |                 |
| <i>b1- Current</i>                     |                 |                 |                 |                 |
| - Term deposits                        |                 |                 |                 |                 |
| - Bonds                                |                 |                 |                 |                 |
| - Other investments                    |                 |                 |                 |                 |
| <b>Total</b>                           |                 |                 |                 |                 |

| c. Investment in capital contribution to other cost entities (details of each investment according to the capital ratio held and the voting rights ratio) | Historical cost   | Fair value        | Provision | Historical cost   | Fair value        | Provision |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-----------|-------------------|-------------------|-----------|
| - Investment in subsidiaries                                                                                                                              |                   |                   |           |                   |                   |           |
| - Investment in joint ventures and associates;                                                                                                            |                   |                   |           |                   |                   |           |
| - Investment in other entities                                                                                                                            | 47,500,000        | 47,500,000        |           | 47,500,000        | 47,500,000        |           |
| <b>Total:</b>                                                                                                                                             | <b>47,500,000</b> | <b>47,500,000</b> | <b>-</b>  | <b>47,500,000</b> | <b>47,500,000</b> | <b>-</b>  |

| 03- Trade receivables                            | 30/09/2026             |                          | 01/01/2026             |                          |
|--------------------------------------------------|------------------------|--------------------------|------------------------|--------------------------|
|                                                  | Value                  | Provision                | Value                  | Provision                |
| <b>a- Current receivables</b>                    | <b>173,547,211,296</b> | <b>(171,175,427,903)</b> | <b>172,912,942,847</b> | <b>(171,175,427,903)</b> |
| - SOUTH CHINA                                    | 82,167,121,455         | (82,167,121,455)         | 82,167,121,455         | (82,167,121,455)         |
| - CADOVUSA                                       | 55,437,893,280         | (55,437,893,280)         | 55,437,893,280         | (55,437,893,280)         |
| - HINH HAI IM -EX                                | 7,035,244,055          | (7,035,244,055)          | 7,035,244,055          | (7,035,244,055)          |
| - SINO DILIN                                     | 5,373,702,718          | (5,373,702,718)          | 5,373,702,718          | (5,373,702,718)          |
| - LUCKY SEAFOOD                                  | 2,375,245,247          | (2,375,245,247)          | 2,375,245,247          | (2,375,245,247)          |
| - RV TRADING                                     | 2,480,113,013          | (2,480,113,013)          | 2,480,113,013          | (2,480,113,013)          |
| - LANDAUER LIMITED                               | 5,772,503,620          | (5,772,503,620)          | 5,772,503,620          | (5,772,503,620)          |
| - Trade receivables                              | 12,905,387,908         | (10,533,604,515)         | 12,271,119,459         | (10,533,604,515)         |
| <b>b- Non-current receivables</b>                | <b>-</b>               | <b>-</b>                 | <b>-</b>               | <b>-</b>                 |
| <b>c- Trade receivables from related parties</b> | <b>14,525,521,156</b>  | <b>(14,292,073,864)</b>  | <b>14,532,521,256</b>  | <b>(14,292,073,864)</b>  |
| -Prepayments                                     | 14,525,521,156         | (14,292,073,864)         | 14,532,521,256         | (14,292,073,864)         |
| <b>Total:</b>                                    | <b>188,072,732,452</b> | <b>(185,467,501,767)</b> | <b>187,445,464,103</b> | <b>(185,467,501,767)</b> |

| 04- Other receivables              | 30/09/2026            |                         | 01/01/2026            |                         |
|------------------------------------|-----------------------|-------------------------|-----------------------|-------------------------|
|                                    | Value                 | Provision               | Value                 | Provision               |
| <b>a- Current</b>                  | <b>16,425,071,382</b> | <b>(12,892,630,793)</b> | <b>16,183,496,382</b> | <b>(12,892,630,793)</b> |
| - Advances                         | 3,476,440,589         |                         | 3,234,865,589         |                         |
| - Deposits;                        | 6,000,000             |                         | 6,000,000             |                         |
| - Ca Mau Provincial Tax Department | 4,013,237,205         | (4,013,237,205)         | 4,013,237,205         | (4,013,237,205)         |
| - Tran Hau Linh                    | 1,376,350,000         | (1,376,350,000)         | 1,376,350,000         | (1,376,350,000)         |
| - Ngo Gia Phang                    | 1,090,200,000         | (1,090,200,000)         | 1,090,200,000         | (1,090,200,000)         |
| - Other receivables                | 6,462,843,588         | (6,412,843,588)         | 6,462,843,588         | (6,412,843,588)         |
| <b>Total:</b>                      | <b>16,425,071,382</b> | <b>(12,892,630,793)</b> | <b>16,183,496,382</b> | <b>(12,892,630,793)</b> |

| 05- Shortage of assets awaiting resolution | 30/09/2026 |                    | 01/01/2026 |                    |
|--------------------------------------------|------------|--------------------|------------|--------------------|
|                                            | Number     | Value              | Number     | Value              |
| a- Cash;                                   |            | 414,332,621        |            | 414,332,621        |
| b- Inventories;                            |            |                    |            |                    |
| c- Non-current assets                      |            |                    |            |                    |
| d- Other assets                            |            |                    |            | -                  |
| <b>Total:</b>                              |            | <b>414,332,621</b> |            | <b>414,332,621</b> |

| 06- Bad debts                                          | 30/08/2026             |                   | 01/01/2026             |                   |
|--------------------------------------------------------|------------------------|-------------------|------------------------|-------------------|
| Receivables that are past due and difficult to collect | Historical cost        | Recoverable value | Historical cost        | Recoverable value |
| - South China Seafood                                  | 82,167,121,455         | -                 | 82,167,121,455         | -                 |
| - Cadovusa Global Joint                                | 55,437,893,280         | -                 | 55,437,893,280         | -                 |
| - Minh Hai IM - EX                                     | 7,035,244,055          | -                 | 7,035,244,055          | -                 |
| - Landauer Limited                                     | 5,772,503,620          | -                 | 5,772,503,620          | -                 |
| - Sino Dilin Sinceere                                  | 5,373,702,718          | -                 | 5,373,702,718          | -                 |
| - FINE FOODS CO (FFC)                                  | 12,763,338,024         | -                 | 12,763,338,024         | -                 |
| - Ca Mau Provincial Tax Department                     | 4,013,237,205          | -                 | 4,013,237,205          | -                 |
| - Tran Hau Linh                                        | 1,376,350,000          | -                 | 1,376,350,000          | -                 |
| - Ngo Gia Phang                                        | 4,454,563,930          | -                 | 4,454,563,930          | -                 |
| - Other entities                                       | 20,380,668,186         | -                 | 20,380,668,186         | -                 |
| <b>Total:</b>                                          | <b>198,774,622,473</b> | <b>-</b>          | <b>198,774,622,473</b> | <b>-</b>          |

| 07- Inventories                           | 30/09/2026            |                         | 01/01/2026            |                         |
|-------------------------------------------|-----------------------|-------------------------|-----------------------|-------------------------|
|                                           | Historical cost       | Provision               | Historical cost       | Provision               |
| - Goods in transit                        |                       |                         |                       |                         |
| - Raw materials, materials;               | 61,588,855            |                         | 142,177,486           |                         |
| - Tools and equipment;                    | 87,770,855            |                         | 91,787,290            |                         |
| - Work in progress;                       |                       |                         |                       |                         |
| - Finished products;                      | 35,139,023,266        | (35,139,023,266)        | 35,139,023,266        | (35,139,023,266)        |
| - Goods;                                  |                       |                         |                       |                         |
| - Goods in transit for sale;              | 4,929,351,735         | (4,929,351,735)         | 4,929,351,735         | (4,929,351,735)         |
| <b>Total:</b>                             | <b>40,217,734,711</b> | <b>(40,068,375,001)</b> | <b>40,302,339,777</b> | <b>(40,068,375,001)</b> |
| <b>08- Non-current assets in progress</b> | <b>31/09/2026</b>     |                         | <b>01/01/2026</b>     |                         |
| - Procurement;                            |                       |                         |                       |                         |
| - Construction in progress;               | -                     |                         | -                     |                         |
| - Repair                                  | -                     |                         | -                     |                         |
| <b>Total:</b>                             | -                     |                         | -                     |                         |

#### 9- Increase, decrease of tangible non-current assets

Tangible non-current assets

- Increase or decrease in tangible non-current assets

| Items                                          | Buildings, structures | Machinery and equipment | Means of transport, transmission | Others        | Total          |
|------------------------------------------------|-----------------------|-------------------------|----------------------------------|---------------|----------------|
| <b>Historical cost</b>                         |                       |                         |                                  |               |                |
| Opening balance of quarter (01/07/2026)        | 23,096,306,859        | 36,551,108,410          | 4,811,117,517                    | 8,738,833,118 | 73,197,365,904 |
| - Purchases during the quarter                 | -                     | -                       | 158,000,000                      | -             | -              |
| - Investments in completed construction        | -                     | -                       | -                                | -             | -              |
| - Other increases                              | -                     | -                       | -                                | -             | -              |
| - Transfers to investment properties           | -                     | -                       | -                                | -             | -              |
| - Disposals, transfers                         | -                     | -                       | -                                | -             | -              |
| - Other decreases                              | -                     | -                       | -                                | -             | -              |
| Closing balance ( 30/09/2026)                  | 23,096,306,859        | 36,551,108,410          | 4,969,117,517                    | 8,738,833,118 | 73,197,365,904 |
| <b>Accumulated depreciation</b>                |                       |                         |                                  |               |                |
| Opening balance ( 01/07/2026)                  | 19,638,823,784        | 35,892,163,700          | 4,811,117,517                    | 8,734,638,223 | 69,076,743,224 |
| - Depreciation during the quarter              | 89,555,196            | 99,160,416              | 13,166,667                       | 202,896       | 202,085,175    |
| - Other increases                              |                       |                         |                                  |               | -              |
| - Transfers to investment properties           |                       |                         |                                  |               |                |
| - Disposals, transfers                         |                       |                         |                                  |               |                |
| - Other decreases                              |                       |                         |                                  |               |                |
| Closing balance (30/09/2026)                   | 19,728,378,980        | 35,991,324,116          | 4,824,284,184                    | 8,734,841,119 | 69,278,828,399 |
| <b>Remaining value of tangible assets</b>      |                       |                         |                                  |               |                |
| - At the beginning of the quarter (01/07/2026) | 3,457,483,075         | 658,944,710             | -                                | 4,194,895     | 4,120,622,680  |
| - At the end of the quarter (30/09/ 2026)      | 3,367,927,879         | 559,784,294             | 144,833,333                      | 3,991,999     | 4,076,537,505  |

# 10-Intangible non-current assets

| Item                                        | Land Use Rights | Trademarks | Computer Software |   | Total      |
|---------------------------------------------|-----------------|------------|-------------------|---|------------|
| <b>Historical cost</b>                      |                 |            |                   |   |            |
| Opening balance (01/07/2026)                | -               | -          | 80,000,000        | - | 80,000,000 |
| - Purchases during the year                 |                 |            | -                 | - | -          |
| - Inter-company generated assets            |                 |            |                   |   | -          |
| - Increase due to business consolidation    |                 |            |                   |   | -          |
| - Disposals, transfers                      |                 |            |                   |   | -          |
| - Other decreases                           |                 | -          | -                 | - | -          |
| Closing balance of the quarter (30/09/2026) |                 | -          | 80,000,000        | - | 80,000,000 |
| <b>Accumulated depreciation</b>             |                 |            |                   |   |            |
| Opening balance ( 01/07/2026)               |                 | -          | 80,000,000        | - | 80,000,000 |
| - Depreciation during the year              |                 | -          |                   | - | -          |
| - Repurchase of leased fixed assets         |                 |            |                   |   | -          |
| - Other increases                           |                 |            |                   |   | -          |
| - Return of leased fixed assets             |                 |            |                   |   | -          |
| - Other decreases                           |                 | -          | -                 | - | -          |
| Closing balance of the quarter (30/09/2026) |                 | -          | 80,000,000        | - | 80,000,000 |
| <b>Remaining value:</b>                     |                 |            |                   |   |            |
| - As of 01/07/2026                          |                 | -          | -                 | - | -          |
| - As of 30/09/2026                          | -               | -          | -                 | - | -          |

11- Increase or decrease in financial lease non-current assets

30/09/2026

01/01/2026

12- Increase or decrease in investment properties

30/09/2026

01/01/2026

13 – Prepaid expenses

30/09/2026

01/01/2026

a. Current

- Prepaid expenses for lease of assets;

- Repair of plant, machinery and equipment

187,500,000

114,567,498

- Other items.

b. Non-term

- Other items.

**Total:**

187,500,000

114,567,498

14 - Other assets

30/09/2026

01/01/2026

a. Current

327,982,703

327,982,703

- Prepaid expenses

-

- Deductible VAT

-

- Taxes and payables to the State

327,982,703

327,982,703

b. Non-term

-

**Total:**

327,982,703

327,982,703

| 15 - Loans and financial leases                   | Closing balance:       | 30/09/2026             | During the period |                      | 01/01/2026             |                        |
|---------------------------------------------------|------------------------|------------------------|-------------------|----------------------|------------------------|------------------------|
|                                                   | Value                  | Solvent                | Increase          | Decrease             | Value                  | Solvent                |
| a. Current                                        |                        |                        |                   |                      |                        |                        |
| VND Loans                                         | 302,552,670,662        | 302,552,670,662        | -                 | -                    | 302,552,670,662        | 302,552,670,662        |
| - Ca Mau AgriBank                                 | 77,506,260,533         | 77,506,260,533         |                   |                      | 77,506,260,533         | 77,506,260,533         |
| - Ca Mau Vietcombank                              | 39,194,360,388         | 39,194,360,388         |                   |                      | 39,194,360,388         | 39,194,360,388         |
| - Minh Hai Region Vietnam Development Bank        | 95,421,701,154         | 95,421,701,154         |                   |                      | 95,421,701,154         | 95,421,701,154         |
| - Ca Mau BIDV                                     | 90,430,348,587         | 90,430,348,587         |                   |                      | 90,430,348,587         | 90,430,348,587         |
| USD Loans and BCT discounts:                      | 139,424,307,960        | 139,424,307,960        | 96,636,024        | 2,281,683,900        | 141,609,355,836        | 141,609,355,836        |
| - USD loans from Ca Mau BIDV                      | 18,160,275,630         | 18,160,275,630         | 12,587,022        | 297,193,575          | 18,444,882,183         | 17,867,277,729         |
| - USD loans from Ca Mau AgriBank                  | 54,472,075,000         | 54,472,075,000         | 37,755,000        | 891,437,500          | 55,325,757,500         | 53,593,222,500         |
| - USD loans from Cho Lon Branch Military Bank     | 61,683,502,510         | 61,683,502,510         | 42,753,294        | 1,009,452,775        | 62,650,201,991         | 60,688,300,833         |
| - BCT discounts from Cho Lon Branch Military Bank | 5,108,454,820          | 5,108,454,820          | 3,540,708         | 83,600,050           | 5,188,514,162          | 5,026,035,006          |
| <b>Total</b>                                      | <b>441,976,978,622</b> | <b>441,976,978,622</b> | <b>96,636,024</b> | <b>2,281,683,900</b> | <b>444,162,026,498</b> | <b>444,162,026,498</b> |

| 16. Trade payables                              | Closing balance | Closing balance       | 30/06/2026            | 01/01/2026              |                       |
|-------------------------------------------------|-----------------|-----------------------|-----------------------|-------------------------|-----------------------|
|                                                 |                 | Value                 | Solvent               | Value                   | Solvent               |
| - Ngoc Nhan Trading and Service Company Limited |                 | 3,899,000,000         | 3,899,000,000         | 3,899,000,000           | 3,899,000,000         |
| - Ba Den Private Enterprise                     |                 | 10,361,848,597        | 10,361,848,597        | 10,067,290,879          | 10,067,290,879        |
| - Others                                        |                 | 10,968,782,286        | 10,968,782,286        | 11,103,807,484          | 11,103,807,484        |
| <b>Total:</b>                                   |                 | <b>25,229,630,883</b> | <b>25,229,630,883</b> | <b>- 25,070,098,363</b> | <b>25,070,098,363</b> |

| 17. Taxes and other payables to the State | 30/09/2025         | Payable              | Paid                 | 01/01/2026         |
|-------------------------------------------|--------------------|----------------------|----------------------|--------------------|
| - Other taxes                             | -                  | -                    | -                    | -                  |
| - Corporate income tax                    | -                  | -                    | -                    | -                  |
| - Personal income tax                     | 3,915,000          | 10,097,146           | 7,632,146            | 1,450,000          |
| - Output VAT payable                      | 109,358,124        | 1,108,746,570        | 1,134,333,339        | 134,944,893        |
| - Natural resource tax payable            | 1,613,100          | 26,164,795           | 26,253,595           | 1,701,900          |
| <b>Total:</b>                             | <b>113,273,124</b> | <b>1,118,843,716</b> | <b>1,141,965,485</b> | <b>138,096,793</b> |

| 18. Expenses payable                         | 30/09/2026           | 01/01/2026           |
|----------------------------------------------|----------------------|----------------------|
| a. Short-term                                | 2,945,295,659        | 2,507,425,169        |
| - Advances of salary expenses during leave;; | 117,699,452          | 148,636,074          |
| Payable to employees                         | 2,827,596,207        | 2,358,789,095        |
| <b>Total:</b>                                | <b>2,945,295,659</b> | <b>2,507,425,169</b> |

| 19. Other payables           | 30/09/2026        | 01/01/2026        |
|------------------------------|-------------------|-------------------|
| a. Current                   | 1,050,979,249,132 | 1,064,211,911,269 |
| - Union fees;                | 932,064,540       | 941,464,540       |
| - Social insurance;          | 12,693,776,681    | 12,693,776,681    |
| - Health insurance;          | 492,409,326       | 492,409,326       |
| - Unemployment insurance;    | 1,102,379,129     | 1,102,379,129     |
| - Payables for equitization; | 896,092,231       | 896,092,231       |
| - Social insurance interest  | 13,770,275,773    | 13,770,275,773    |
| - Other payables.            | 1,021,092,251,452 | 1,034,315,513,589 |
| * Loan interest              | 1,018,753,115,079 | 1,015,846,630,309 |
| + Ca Mau AgriBank            | 164,424,696,680   | 161,518,211,910   |

|                                                                                                          |                          |                          |
|----------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| + Minh Hai Region Vietnam Development Bank                                                               | 526,183,475,328          | 526,183,475,328          |
| + Ca Mau BIDV                                                                                            | 235,699,949,265          | 235,699,949,265          |
| + Ca Mau Vietcombank                                                                                     | 62,425,062,948           | 62,425,062,948           |
| + Cho Lon Branch Military Bank                                                                           | 24,981,899,802           | 24,981,899,802           |
| + Ca Mau Sacombank                                                                                       | 5,038,031,056            | 5,038,031,056            |
| * Other accounts                                                                                         | 2,339,136,373            | 18,468,883,280           |
| <b>b. Non-current</b>                                                                                    | <b>1,439,103,083</b>     | <b>1,439,815,883</b>     |
| - Deposits;                                                                                              | 1,066,265,350            | 1,066,265,350            |
| - Other payables and receivables                                                                         | 372,837,733              | 373,550,533              |
| <b>Total:</b>                                                                                            | <b>1,052,418,352,215</b> | <b>1,065,651,727,152</b> |
| 20. Unrealized revenue                                                                                   |                          |                          |
| 21. Issued bonds                                                                                         |                          |                          |
| 22. Preferred shares are classified as liabilities                                                       |                          |                          |
| 23. Provisions for payables                                                                              | <b>30/09/2026</b>        | <b>01/01/2026</b>        |
| - Provision for doubtful receivables                                                                     | 198,774,652,473          | 198,774,652,473          |
| - Provision for impairment of inventories                                                                | 40,068,375,001           | 40,068,375,001           |
| <b>Total:</b>                                                                                            | <b>238,843,027,474</b>   | <b>238,843,027,474</b>   |
| 24. Deferred tax assets and deferred tax liabilities                                                     |                          |                          |
| 25. Equity                                                                                               |                          |                          |
| a. Reconciliation of changes in equity (page 9)                                                          |                          |                          |
| b. Details of equity contribution                                                                        |                          |                          |
| - Parent Company's capital contribution                                                                  | 207,999,270,000          | 207,999,270,000          |
| - Other entities' capital contribution                                                                   |                          |                          |
| <b>Total:</b>                                                                                            | <b>207,999,270,000</b>   | <b>207,999,270,000</b>   |
| c. Capital transactions with owners and dividend distribution, profit sharing Owner's investment capital | <b>207,999,270,000</b>   | <b>207,999,270,000</b>   |
| + Beginning capital contribution                                                                         | 207,999,270,000          | 207,999,270,000          |
| + Increased capital contribution during the year                                                         |                          |                          |
| + Decreased capital contribution during the year                                                         |                          |                          |
| + Closing capital contribution                                                                           | 207,999,270,000          | 207,999,270,000          |
| d. Shares                                                                                                |                          |                          |
| - Number of shares registered for issuance                                                               | 20,799,927               | 20,799,927               |
| - Number of shares sold to the public                                                                    | 20,799,927               | 20,799,927               |
| Ordinary shares                                                                                          | 20,799,927               | 20,799,927               |
| - Number of outstanding shares                                                                           |                          |                          |
| Ordinary shares                                                                                          | 20,799,927               | 20,799,927               |
| Preferred shares                                                                                         |                          |                          |
| * Par value of outstanding shares                                                                        | 10,000                   | 10,000                   |
| e. Corporate funds                                                                                       |                          |                          |
| - Development investment fund                                                                            |                          |                          |
| - Enterprise arrangement support fund                                                                    |                          |                          |
| - Other funds under owner's equity                                                                       | 5,725,112,844            | 5,725,112,844            |
| <b>Total:</b>                                                                                            | <b>5,725,112,844</b>     | <b>5,725,112,844</b>     |
| 26. Asset revaluation differences                                                                        |                          |                          |
| 27. Exchange rate differences                                                                            | <b>30/09/2026</b>        | <b>01/01/2026</b>        |
| - Exchange rate difference                                                                               | -                        | -                        |
| <b>Total:</b>                                                                                            | <b>-</b>                 | <b>-</b>                 |
| 28. Sources of funds                                                                                     |                          |                          |
| 29. Off-balance sheet items                                                                              |                          |                          |
| 30. Others                                                                                               |                          |                          |
| * See the changes in equity                                                                              |                          |                          |

\*Reconciliation of changes in equity

|                                              | Items under equity |                  |                         |                       |                               |                           |                             | Total                             |
|----------------------------------------------|--------------------|------------------|-------------------------|-----------------------|-------------------------------|---------------------------|-----------------------------|-----------------------------------|
|                                              | Owner's capital    | Share premium    | Bond conversion options | Other owners' capital | Asset revaluation differences | Exchange rate differences | Retained earnings and funds | Financial reserve fund            |
| A                                            | 1                  | 2                | 3                       | 4                     | 5                             | 6                         | 7                           | 8                                 |
| Previous period opening balance (01/04/2026) | 207,999,270,000    | (25,797,520,100) |                         | 7,089,874,664         |                               | -                         | (1,704,717,001,402)         | 5,725,112,844 (1,509,700,263,994) |
| - Capital increase in previous period        |                    |                  |                         | -                     |                               | -                         | -                           | -                                 |
| - Profit in previous period                  | -                  | -                | -                       | -                     |                               |                           | 210,665,839                 | 210,665,839                       |
| - Other increases                            | -                  | -                | -                       | -                     |                               |                           |                             | -                                 |
| - Capital decrease in previous period        | -                  | -                | -                       | -                     |                               |                           |                             | -                                 |
| - Loss in previous period                    | -                  | -                | -                       | -                     |                               |                           |                             |                                   |
| - Other decreases                            | -                  | -                | -                       | -                     |                               |                           | 183,000,000                 | 183,000,000                       |
| Previous period closing balance, 30/06,2026  | 207,999,270,000    | (25,797,520,100) |                         | 7,089,874,664         | -                             | -                         | (1,704,689,335,563)         | 5,725,112,844 (1,509,672,598,155) |
| Closing balance of this period (01/07/2026)  |                    |                  |                         |                       |                               |                           |                             |                                   |
| - Capital increase in this period            |                    |                  |                         | -                     |                               | -                         | -                           | -                                 |
| - Profit in this period                      | -                  | -                | -                       | -                     |                               |                           | 92,852,345                  | 2,999,337,115                     |
| - Other increases                            | -                  | -                | -                       | -                     |                               |                           |                             | -                                 |
| - Capital decrease in this period            | -                  | -                | -                       | -                     |                               |                           |                             | -                                 |
| - Loss in this period                        | -                  | -                | -                       | -                     |                               |                           |                             |                                   |
| - Other decreases                            | -                  | -                | -                       | -                     |                               |                           | 183,000,000                 | 183,000,000                       |
| Closing balance of this period (30/09/2026)  | 207,999,270,000    | (25,797,520,100) |                         | 7,089,874,664         | -                             | -                         | (1,704,779,483,218)         | 5,725,112,844 (1,506,856,261,040) |

**VI- Additional information for items presented in the Income Statement**

| <b>1- Total revenue from sale of goods and supply of services</b>                               | <b>From 01/07/2026 To<br/>30/09/2026</b> | <b>From 01/07/2025 To<br/>30/09/2025</b> |
|-------------------------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|
| - Sales revenue                                                                                 | -                                        | -                                        |
| - Service revenue                                                                               | 7,299,102,725                            | 6,466,054,459                            |
| <b>Total:</b>                                                                                   | <b>7,299,102,725</b>                     | <b>6,466,054,459</b>                     |
| <b>2- Revenue deductions</b>                                                                    | <b>From 01/07/2026 To<br/>30/09/2026</b> | <b>From 01/07/2025 To<br/>30/09/2025</b> |
| Where:                                                                                          |                                          |                                          |
| - Trade discounts                                                                               | -                                        | -                                        |
| - Sales discounts                                                                               | -                                        | -                                        |
| - Sales returns                                                                                 | -                                        | -                                        |
| <b>Total:</b>                                                                                   | <b>-</b>                                 | <b>-</b>                                 |
| <b>3- Cost of goods sold</b>                                                                    | <b>From 01/07/2026 To<br/>30/09/2026</b> | <b>From 01/07/2025 To<br/>30/09/2025</b> |
| - Cost of goods sold                                                                            | -                                        | -                                        |
| - Cost of finished products sold                                                                | -                                        | -                                        |
| - Cost of services provided                                                                     | 5,146,533,781                            | 5,034,809,302                            |
| <b>Total:</b>                                                                                   | <b>5,146,533,781</b>                     | <b>5,034,809,302</b>                     |
| <b>4- Financial revenue</b>                                                                     | <b>From 01/07/2026 To<br/>30/09/2026</b> | <b>From 01/07/2025 To<br/>30/09/2025</b> |
| - Interest on deposits and loans                                                                | 206,575                                  | 138,764                                  |
| - Foreign exchange gain                                                                         | 1,557,500,852                            | -                                        |
| <b>Total:</b>                                                                                   | <b>1,557,707,427</b>                     | <b>138,764</b>                           |
| <b>5- Financial expenses</b>                                                                    | <b>From 01/07/2026 To<br/>30/09/2026</b> | <b>From 01/07/2025 To<br/>30/09/2025</b> |
| - Loan interest                                                                                 | -                                        | -                                        |
| - Exchange rate differences                                                                     | -                                        | 783,825,433                              |
| - Other financial expenses                                                                      | 99,264,872                               | 99,264,872                               |
| <b>Total:</b>                                                                                   | <b>99,264,872</b>                        | <b>883,090,305</b>                       |
| <b>6- Other income</b>                                                                          | <b>From 01/07/2026 To<br/>30/09/2026</b> | <b>From 01/07/2025 To<br/>30/09/2025</b> |
| - Liquidation and sale of non-current assets                                                    | -                                        | -                                        |
| - Other items                                                                                   | -                                        | -                                        |
| <b>Total:</b>                                                                                   | <b>-</b>                                 | <b>-</b>                                 |
| <b>7- Other expenses</b>                                                                        | <b>From 01/07/2026 To<br/>30/09/2026</b> | <b>From 01/07/2025 To<br/>30/09/2025</b> |
| - Remaining value of non-current assets and costs of liquidation and sale of non-current assets | -                                        | -                                        |
| - Late payment of social insurance interest                                                     | -                                        | -                                        |
| - Fines                                                                                         | 534,212                                  | 11,729,829                               |
| - Other items                                                                                   | -                                        | -                                        |
| - Other expenses                                                                                | -                                        | -                                        |
| <b>Total:</b>                                                                                   | <b>534,212</b>                           | <b>11,729,829</b>                        |
| <b>8- Sales expenses and administrative expenses</b>                                            | <b>From 01/07/2026 To<br/>30/09/2026</b> | <b>From 01/07/2025 To<br/>30/09/2025</b> |
| a. Administrative expenses incurred during the period                                           | 541,140,172                              | 617,082,005                              |
| b. Insurance expenses incurred during the period                                                | -                                        | -                                        |
| c. Amounts recorded to reduce insurance expenses and administrative expenses                    | -                                        | -                                        |
| <b>Total:</b>                                                                                   | <b>541,140,172</b>                       | <b>617,082,005</b>                       |
| <b>9- Production and business expenses by element:</b>                                          | <b>From 01/07/2026 To<br/>30/09/2026</b> | <b>From 01/07/2025 To<br/>30/09/2025</b> |

|                                        |                      |                      |
|----------------------------------------|----------------------|----------------------|
| - Raw material and material costs      |                      | -                    |
| - Labor costs                          | 2,340,265,740        | 2,018,475,529        |
| - Non-current asset depreciation costs | 186,716,139          | 234,514,158          |
| - Outsourced service costs             | 831,183,518          | 1,183,399,537        |
| - Other cash expenses                  | 1,877,271,873        | 1,598,420,078        |
| <b>Total:</b>                          | <b>5,235,437,270</b> | <b>5,034,809,302</b> |

#### 10- Current corporate income tax expense

|                                               |               |              |
|-----------------------------------------------|---------------|--------------|
| 1. Total accounting profit before tax         | 2,999,337,115 | (80,518,218) |
| 2. Total current corporate income tax expense | 2,999,337,115 | (80,518,218) |

### VII- Additional information for items presented in the Cash Flow Statement

### VIII Other information

#### Some indicators to evaluate the general business situation

| Indicator                                       | Unit  | 30/09/2026  | 30/09/2025  |
|-------------------------------------------------|-------|-------------|-------------|
| <b>1. Asset structure and capital structure</b> |       |             |             |
| 1.1. Asset structure                            |       |             |             |
| - Non-current assets/Total assets               | %     | 31,55%      | 49,15%      |
| - Current assets/Total assets                   | %     | 68,45%      | 50,85%      |
| 1.2. Capital structure                          |       |             |             |
| - Liabilities/Total capital                     | %     | 11,783.30%  | 15,427.32%  |
| - Equity/Total capital                          | %     | -11,683.30% | -15,327.32% |
| <b>2. Solvency</b>                              |       |             |             |
| 2.1. Current solvency                           | times | 0.01        | 0.01        |
| 2.2. Short-term debt payment ability            | times | 0.01        | 0.003       |
| 2.3. Quick payment ability                      | times | 0.001       | 0.0006      |
| 2.4. Long-term debt payment ability             | times | 3.82        | 4,55        |
| <b>3. Rate of Return</b>                        |       |             |             |
| 3.1. Return on sales                            |       |             |             |
| - Earnings Before Interest and Tax (EBIT)       | %     | 1.06%       | -1.25%      |
| - Return on sales -after-tax                    | %     | 1.06%       | -1.25%      |
| 3.2. Return on assets (RoA)                     |       |             |             |
| - Return on assets - Pre-tax                    | %     | 0.72%       | -0.82%      |
| - Return on assets - After-tax                  | %     | 0.72%       | -0.82%      |
| 3.3. Return on equity (ROE)- After Tax          | %     | -0.01%      | 0.01%       |

Prepared by  
(Signed)

Tran Thien Thanh

Chief Accountant  
(Signed)

Tran Thien Thanh

Prepared on October 20, 2026  
Chief Executive Officer  
(Signed & sealed)

Le Tan Kiet