

CA MAU SEAFOOD JSC**THE SOCIALIST REPUBLIC OF VIETNAM****Independence - Freedom - Happiness**No.: 346/CBTT-CAT*Ca Mau, October 20, 2026***PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS**

To: Hanoi Stock Exchange

Implementing the provisions of Clauses 3 and 4, Article 14, Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, Ca Mau Seafood Joint Stock Company discloses financial statement information (FS) for the third quarter of 2026, with the Hanoi Stock Exchange as follows:

1. Name of organization: Ca Mau Seafood Joint Stock Company

- Stock Code: CAT
- Address: No. 08 Cao Thang Street, Ly Van Lam Ward, Ca Mau Province
- Phone: 0290 – 3831615 Fax: 0290 – 3831861
- Email: info@seaprimexco.com Website: www.seaprimexco.com

2. Contents of information announcement:

- Financial Statements for the third quarter of 2026
 - ☒ Separate financial statements (TCNY has no subsidiaries and superior accounting units have subordinate units);
 - ☐ Consolidated financial statements (TCNY has subsidiaries);
 - ☐ General financial statements (TCNY has an accounting unit under the organization of its own accounting apparatus).

- Cases subject to explanation of causes:

+ The auditing institution gives an opinion that is not fully accepted for the financial statements (for the reviewed/audited financial statements):

☐ Yes☒ None

Written explanation in case of integration:

☐ Yes☒ None

+ Profit after tax in the reporting period has a difference of 5% or more before and after audit, converted from loss to profit or vice versa (for audited financial statements in 20.....):

☐ Yes☒ None

☐ Yes

+ Profit after corporate income card in the statement of business results of the reporting period changes by 10% or more compared to the report of the same period of the previous year:

☒ Yes

Written explanation in case of integration:

☒ Yes

+ Profit after tax in the reporting period is at a loss, transferred from profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes

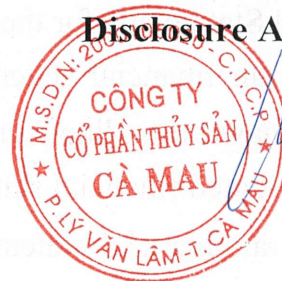
Written explanation in case of integration:

☐ Yes

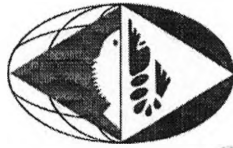
This information has been published on the Company's website on: 20/10/2026
at the link: www.seaprimexco.com (shareholder relations section).

Attachments:

- Financial statements for the third quarter of 2026;
- Written explanation dated 19/10/2026



Huỳnh Minh Hồng



SEAPRIMEXCO®

SEAPRIMEXCO VIETNAM

Email: sales@seaprimexco.com - Website: www.seaprimexco.com

FINANCIAL STATEMENTS

QUARTER 3 - 2026

SEAPRIMEXCO VIETNAM

No. 8, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province

Form B 01a - DN

(Issued in accordance with Circular No. 99/2025/TT-BTC
dated October 27, 2025 of the Minister of Finance)

INTERIM STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

ASSETS	Code	Notes	Ending balance	Beginning balance
A-CURRENT ASSETS (100=110+120+130+140+150+160)	100		535,476,502,881	401,664,857,502
I. Cash and cash equivalents	110	V.1	73,874,624,423	130,909,143,119
1. Cash	111		73,874,624,423	120,909,143,119
2. Cash equivalents	112		0	10,000,000,000
II. Short-term financial investments	120	V.2	89,217,224,924	35,941,680,107
1. Held-to-maturity investments	123		89,217,224,924	35,941,680,107
III. Short-term receivables	130		175,769,046,461	88,538,203,429
1. Short-term trade receivables	131	V.3	154,540,675,351	76,119,733,311
2. Short-term prepayments to suppliers	132		18,481,877,253	10,245,918,800
3. Other short-term receivables	135	V.4	2,829,144,097	2,255,201,558
4. Provision for short-term doubtful debts (*)	136		(82,650,240)	(82,650,240)
IV. Inventories	140	V.5	188,466,440,391	136,393,633,496
1. Inventories	141		193,478,598,600	141,405,791,705
2. Provision for devaluation of inventories (*)	142		(5,012,158,209)	(5,012,158,209)
V. Other current assets	160		8,149,166,682	9,882,197,351
1. Short-term prepaid expenses	161	V.9	1,471,811,202	797,802,134
2. Deductible VAT	162	V.13	6,677,355,480	9,084,395,217
B-NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)	200		90,390,450,761	82,407,210,440
I. Long-term receivables	210		1,289,500,000	1,414,500,000
1. Other long-term receivables	215	V.4	1,289,500,000	1,414,500,000
II. Fixed assets	220		72,200,051,694	70,793,062,265
1. Tangible fixed assets	221	V.7	71,677,415,270	70,250,944,954
- Cost	222		205,939,546,259	199,328,902,900
- Accumulated depreciation(*)	223		(134,262,130,989)	(129,077,957,946)
2. Intangible fixed assets	227	V.8	522,636,424	542,117,311
- Cost	228		860,722,108	860,722,108
- Accumulated depreciation(*)	229		(338,085,684)	(318,604,797)
III. Long-term work-in-progress	250		8,726,224,234	2,605,107,538
1. Construction in progress	252	V.6	8,726,224,234	2,605,107,538
IV. Long-term financial investments	260		5,500,000,000	5,500,000,000
1. Held-to-maturity investments	265	V.2	5,500,000,000	5,500,000,000
V. Other non-current assets	270		2,674,674,833	2,094,540,637
1. Long-term prepaid expenses	271	V.9	2,674,674,833	2,094,540,637
TOTAL ASSETS (280=100+200)	280		625,866,953,642	484,072,067,942

	Code	Notes	Ending balance	Beginning balance
C- LIABILITIES (300=310+330)	300		350,492,516,772	290,806,507,138
I. Current liabilities	310		350,492,516,772	290,806,507,138
1. Short-term trade payables	311	V.11	37,599,962,097	22,501,149,117
2. Short-term advances from customers	312		0	1,193,730,812
3. Dividends and profits payable	313	V.12	3,857,656,675	17,128,927,675
4. Short-term taxes and payables to the State	314	V.13	2,299,039,778	3,518,787,522
5. Payables to employees	315		12,405,827,871	15,999,988,050
6. Other short-term payables	320	V.14	6,410,510,134	2,024,461,344
7. Short-term borrowings and finance lease liabilities	321	V.10	281,233,196,919	220,347,723,377
8. Short-term provisions	322	V.15	3,566,808,562	5,249,454,468
9. Bonus and welfare fund	323		3,119,514,736	2,842,284,773
D- EQUITY	400	V.16	275,374,436,870	193,265,560,804
I. Owner's equity	410		275,374,436,870	193,265,560,804
1. Owner's contributed capital	411		143,731,660,000	97,485,790,000
- Ordinary shares with voting rights	411a		143,731,660,000	97,485,790,000
2. Share premium	412		3,557,800,849	3,795,380,849
3. Treasury shares (*)	415		(15,471,908,920)	(15,471,908,920)
4. Development and investment fund	418		53,728,149,438	0
5. Retained earnings	420		89,828,735,503	107,456,298,875
- Retained earnings accumulated up to the end of the previous period	420a		42,056,790,433	65,149,070,817
- Retained earnings of the current period	420b		47,771,945,070	42,307,228,058
TOTAL RESOURCES (440=300+400)	440		625,866,953,642	484,072,067,942

PREPARER

CHIEF ACCOUNTANT

Approved, October 19, 2026

LEGAL REPRESENTATIVE


 Nguyen Thi Anh Thu


 Tran Trong Tai

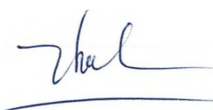

 Bui Nguyen Khanh

INTERIM INCOME STATEMENT
Accounting period from 01/01/2026 to 30/09/2026

Unit: VND

ITEMS	Code	Notes	Quarter 3/2026		Accumulated from beginning of year to end of this quarter	
			This year	Previous year	This year	Previous year
1. Revenue from sales and service provision	01	VI.1	282,932,631,534	234,673,969,758	656,011,993,029	650,239,020,032
2. Revenue deductions	02	VI.2			7,471,834,772	
3. Net revenue from sales and service provision (10=01-02)	10		282,932,631,534	234,673,969,758	648,540,158,257	650,239,020,032
4. Cost of goods sold	11	VI.3	238,347,141,835	200,628,161,224	552,511,149,537	563,847,233,844
5. Gross profit from sales and service provision (20=10-11)	20		44,585,489,699	34,045,808,534	96,029,008,720	86,391,786,188
6. Gain/loss from sale and liquidation of investment property	21	VI.4				
7. Financial income	22	VI.5	982,752,732	2,958,644,948	5,309,907,293	11,500,528,442
8. Financial expenses	23	VI.6	3,871,043,731	2,246,519,870	8,911,408,967	7,799,079,687
- In which: Interest expenses	24		2,521,364,897	2,137,986,307	6,729,689,898	7,329,085,707
9. Selling expenses	25	VI.9	8,203,593,579	7,428,994,069	20,001,280,475	23,991,494,003
10. General and administrative expenses	26	VI.9	5,251,685,375	5,048,235,902	15,158,564,089	14,453,117,613
11. Net operating profit [30=20+21+22-(23+25+26)]	30		28,241,919,746	22,280,703,641	57,267,662,482	51,648,623,327
12. Other income	31	VI.7	219,840,787	467,547,050	1,062,998,238	921,211,823
13. Other expenses	32	VI.8	607,085,660	103,269,006	915,840,779	302,119,230
14. Other profit (40 = 31 - 32)	40		(387,244,873)	364,278,044	147,157,459	619,092,593
15. Total accounting profit before tax (50=30+40)	50		27,854,674,873	22,644,981,685	57,414,819,941	52,267,715,920
16. Current corporate income tax expense	51	VI.11	1,292,941,471	647,851,626	2,705,994,871	2,573,180,776
17. Deferred corporate income tax expense	52				0	
18. Net profit after corporate income tax (60=50-51-52)	60		26,561,733,402	21,997,130,059	54,708,825,070	49,694,535,144
19. Basic earnings per share	70					
20. Diluted earnings per share	71					

PREPARER



Nguyen Thi Anh Thu

CHIEF ACCOUNTANT



Tran Trong Tai

Approved, October 19, 2026
LEGAL REPRESENTATIVE

Bùi Nguyễn Khanh

INTERIM STATEMENT OF CASH FLOWS

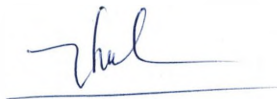
(Direct method)

Accounting period from 01/01/2026 to 30/09/2026

Unit: VND

Items	Code	Notes	Accumulated from beginning of year to end of this quarter	
			Current year	Previous year
I. Cash flows from operating activities				
1. Cash receipts from sale of goods, provision of services and other revenue	01		570,443,219,797	652,059,417,423
2. Cash payments to suppliers of goods and services	02		(577,978,224,751)	(545,767,531,153)
3. Cash payments to employees	03		(52,972,636,978)	(43,355,584,299)
4. Interest expenses paid	04		(6,212,607,883)	(6,628,053,304)
5. Corporate income tax paid	05		(1,464,665,093)	(1,081,250,764)
6. Other cash receipts from operating activities	06		28,745,256,167	18,148,432,517
7. Other cash payments for operating activities	07		(22,819,750,175)	(14,249,335,341)
Net cash flows from operating activities	20		(62,259,408,916)	59,126,095,079
II. Cash flows from investing activities				
1. Cash payments for acquisition and construction of fixed assets and other long-term assets	21		(19,045,420,388)	(45,000,000)
2. Cash receipts from liquidation and disposal of fixed assets and other long-term assets	22			
3. Cash payments for lending, buying debt instruments of other entities	23		(116,666,865,522)	(34,669,206,765)
4. Cash receipts from collection of loans, resale of debt instruments of other entities	24		59,408,893,513	32,191,561,195
5. Cash payments for equity investments in other entities	25			
6. Cash receipts from divestment in other entities	26			
7. Cash receipts from interest, dividends and profit shared	27			
Net cash flows from investing activities	30		(76,303,392,397)	(2,522,645,570)
III. Cash flows from financing activities				
1. Cash receipts from issuance of shares, capital contribution from owners	31		46,245,870,000	
2. Cash payments to owners for capital redemption, repurchase of issued shares	32			
3. Cash receipts from borrowings	33		641,759,858,599	532,323,261,319
4. Cash payments for principal of borrowings	34		(580,729,866,457)	(515,806,143,674)
5. Cash payments for finance lease liabilities	35			
6. Dividends and profits paid to owners	36		(25,747,579,525)	(16,717,227,100)
Net cash flows from financing activities	40		81,528,282,617	(200,109,455)
Net cash flows during the period (50 = 20 + 30 + 40)	50		(57,034,518,696)	56,403,340,054
Cash and cash equivalents at the beginning of the period	60		130,909,143,119	20,405,436,038
Effect of exchange rate fluctuations	61			2,627,837,299
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		73,874,624,423	79,436,613,391

PREPARER



Nguyen Thi Anh Thu

CHIEF ACCOUNTANT



Tran Trong Tai

Approved, October 19, 2026

LEGAL REPRESENTATIVE



Bui Nguyen Khanh

NOTES TO THE CONDENSED FINANCIAL STATEMENTS

Accounting period from 01/01/2026 to 30/09/2026

I. Characteristics of the enterprise's operations

1. Form of capital ownership.

SEAPRIMEXCO VIETNAM (hereinafter referred to as the "Company") was established under Business Registration Certificate No. 613000035 dated 21 October 2004 issued by the Department of Planning and Investment of Ca Mau Province. Subsequently, this license was replaced by Enterprise Registration Certificate No. 2000105020, with the most recent amendment on 03 March 2026 issued by the Department of Finance of Ca Mau Province.

On 29 December 2017, the Hanoi Stock Exchange issued Decision No. 1065/QĐ-SGDHN approving the Company's registration for stock trading under the ticker symbol CAT.

The charter capital according to the most recently amended Enterprise Registration Certificate is 143,731,660,000 VND.

The Company's registered head office is located at No. 8, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Vietnam.

2. Business sector.

Production and trading of exported seafood products.

3. Business lines.

The Company's main business lines are: processing and preserving seafood and seafood products; specifically: production, processing, preservation, trading, and export of seafood products; import of raw materials and auxiliary materials for processing and manufacturing export goods,

4. Normal operating cycle,

The Company's normal operating cycle is 12 months.

5. Corporate structure

Dependent units as of 30 September 2026 include:

Name	Main business line	Address
Processing Enterprise New Products	Processing and preserving seafood and seafood products	No. 8, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Vietnam
Processing Enterprise Dam Doi Seafood	Processing and preserving seafood and seafood products	No. 589, Duong Thi Cam Van Street, Dam Doi Commune, Ca Mau Province, Vietnam
Processing Enterprise Song Doc Seafood	Processing and preserving seafood and seafood products	No. 169, Hamlet 7, Song Doc Commune, Ca Mau Province, Vietnam

II. Accounting period, currency unit used in accounting

1. The Company's annual accounting period begins on 01 January and ends on 31 December.
2. The currency unit used in accounting records is VND.

III. Applicable accounting standards and system

1. Applicable accounting standards and system

The accompanying financial statements are presented in Vietnamese Dong ("VND"), based on the historical cost principle and in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and other current regulations on accounting in Vietnam.

Effective from the 2026 financial year, the Company has adopted the Vietnamese Corporate Accounting System under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance guiding the corporate accounting system.

2. Applicable accounting system

The Company applies the General Journal accounting system.

IV. Applicable accounting policies

The accounting policies applied during the period are consistent with those adopted in the preceding period.

V. Significant events or transactions during the interim accounting period

Unit: VND

1. Cash and cash equivalents

Cash and cash equivalents held by the enterprise that are not restricted in use	End of quarter	Beginning of year
- Cash	967,175,523	370,027,924
- Demand deposits	72,907,448,900	120,539,115,195
- Cash equivalents	-	10,000,000,000
Total	73,874,624,423	130,909,143,119

- Demand deposits at:

+ Joint Stock Commercial Bank for Investment and Development of Vietnam – Ca Mau Branch: 47,099,947,976 VND.

+ Other banks: 25,807,500,924 VND.

2. Financial investments

a) Held-to-maturity investments

Item	End of quarter			Beginning of year		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
- Short-term	89,217,224,924	89,217,224,924	-	35,941,680,107	35,941,680,107	-
+ Term deposits with an original term of 06 months	5,000,000,000	5,000,000,000	-	5,000,000,000	5,000,000,000	-
+ Term deposits with an original term of 12 months	83,055,378,996	83,055,378,996	-	25,461,272,312	25,461,272,312	-
+ Interest receivables	1,161,845,928	1,161,845,928	-	511,580,990	511,580,990	-
+ Bonds	-	-	-	4,968,826,805	4,968,826,805	-
- Long-term	5,500,000,000	5,500,000,000	-	5,500,000,000	5,500,000,000	-
+ Joint Stock Commercial Bank for Industry and Trade of Vietnam Bonds	5,000,000,000	5,000,000,000	-	5,000,000,000	5,000,000,000	-
+ Vietnam Bank for Agriculture and Rural Development Bonds	500,000,000	500,000,000	-	500,000,000	500,000,000	-
Cộng	94,717,224,924	94,717,224,924	-	41,441,680,107	41,441,680,107	-

The value of short-term term deposits and long-term bonds is being used as collateral for bank loans – See Section V.10.

3. Trade receivables

Item	End of quarter		Beginning of year	
	Carrying amount	Provision	Carrying amount	Provision
a) Short-term trade receivables	153,719,875,351	(82,650,240)	75,774,133,311	(82,650,240)
- Amanda Seafood Pte Ltd	84,545,161,926	-	43,519,616,586	-
- Premier Marine Canada INC	43,057,449,366	-	17,418,189,910	-
- Other trade receivables	26,117,264,059	(82,650,240)	14,836,326,815	(82,650,240)
b) Long-term trade receivables	-	-	-	-
c) Trade receivables from related parties	820,800,000	-	345,600,000	-
- Hai Thanh Food Co., Ltd.	820,800,000	-	345,600,000	-
Total	154,540,675,351	(82,650,240)	76,119,733,311	(82,650,240)

4. Other receivables

Item	End of quarter		Beginning of year	
	Carrying amount	Provision	Carrying amount	Provision
a) Short-term	2,829,144,097	-	2,255,201,558	-
- Receivables from employees	2,588,554,959	-	2,176,115,893	-
- Other receivables (*)	240,589,138	-	79,085,665	-
b) Long-term	1,289,500,000	-	1,414,500,000	-
- Deposits and collateral				
+ AVALON RISK MANAGEMENT INSURANCE AGENCY LLC	1,164,500,000	-	1,164,500,000	-
+ Other customers	125,000,000	-	250,000,000	-
Total	4,118,644,097	-	3,669,701,558	-

- Short-term receivables from related party employees are 2,368,982,429 VND – See Section VIII.1.

- (*) Other receivables with a balance of each receivable item under 10% of total short-term receivables.

5. Inventories:

Item	End of quarter		Beginning of year	
	Cost	Provision	Cost	Provision
- Raw materials and supplies	13,150,266,736	-	8,106,524,129	-
- Tools and instruments	358,745,999	-	335,354,459	-
- Finished goods	179,969,585,865	(5,012,158,209)	129,728,132,083	(5,012,158,209)
- Goods in transit	-	-	3,235,781,034	-
Total	193,478,598,600	(5,012,158,209)	141,405,791,705	(5,012,158,209)

6. Long-term work-in-progress

Item	End of quarter		Beginning of year	
	Cost	Recoverable amount	Cost	Recoverable amount
a) Construction in progress				
- Procurement	2,029,027,500			
- 3,800-pallet cold storage project and office building	6,253,766,714	-	2,578,400,000	-
- Upgrading and renovation of fixed assets	443,430,020	-	26,707,538	-
Total	8,726,224,234	-	2,605,107,538	-

7. Increase, decrease in tangible fixed assets

Item	Buildings structures	Machinery, equipment	Vehicles transmission equipment	Office equipment and management tools	Other fixed assets	Total
Cost						
Beginning of year balance	64,899,059,485	124,939,400,533	4,600,891,949	215,011,990	4,674,538,943	199,328,902,900
- Purchased during the year	1,062,839,269	5,952,000,000	668,445,455	-	857,444,000	8,540,728,724
- Disposals	565,085,365	1,365,000,000	-	-	-	1,930,085,365
End of quarter balance	65,396,813,389	129,526,400,533	5,269,337,404	215,011,990	5,531,982,943	205,939,546,259
Accumulated depreciation						
Beginning of year balance	34,080,520,363	87,625,974,846	4,157,736,074	213,645,325	3,000,081,338	129,077,957,946
- Depreciation during the year	1,661,391,054	3,939,929,438	190,564,231	1,366,665	301,007,020	6,094,258,408
- Disposals	565,085,365	345,000,000	-	-	-	910,085,365
End of quarter balance	35,176,826,052	91,220,904,284	4,348,300,305	215,011,990	3,301,088,358	134,262,130,989
Carrying amount						
- At the beginning of the year	30,818,539,122	37,313,425,687	443,155,875	1,366,665	1,674,457,605	70,250,944,954
- At the end of the quarter	30,219,987,337	38,305,496,249	921,037,099	-	2,230,894,585	71,677,415,270

- All tangible fixed assets have been used as collateral and pledged to secure bank loans – See Section V.10.

- The historical cost of fixed assets at the end of the quarter that have been fully depreciated but are still in use is 56,855,116,285 VND.

8. Increase, decrease in intangible fixed assets:

Item	Land use rights	Software	Total
Cost			
Beginning of year balance	555,947,886	304,774,222	860,722,108
End of quarter balance	555,947,886	304,774,222	860,722,108
Accumulated depreciation			
Beginning of year balance	78,529,647	240,075,150	318,604,797
- Depreciation during the year	5,939,217	13,541,670	19,480,887
End of quarter balance	84,468,864	253,616,820	338,085,684
Carrying amount			
- At the beginning of the year	477,418,239	64,699,072	542,117,311
- At the end of the quarter	471,479,022	51,157,402	522,636,424

- All land use rights have been used as collateral and pledged to secure bank loans – See Section V.10.

9. Prepaid expenses

Item	End of quarter	Beginning of year
a) Short-term	1,471,811,202	797,802,134
- Tools and instruments in use	185,859,442	233,941,802
- Other items	1,285,951,760	563,860,332
b) Long-term	2,674,674,833	2,094,540,637
- Tools and instruments in use	1,601,887,425	1,280,377,656
- Other items	1,072,787,408	814,162,981
Total	4,146,486,035	2,892,342,771

10. Loans and finance lease liabilities

Item	End of quarter	During the year		Beginning of year
		Increase	Decrease	
a) Short-term loans in VND	225,691,712,139	521,097,285,612	508,776,580,350	213,371,006,877
- Joint Stock Commercial Bank for Investment and Development of Vietnam	100,892,460,177	226,156,007,195	220,519,024,087	95,255,477,069
- Vietnam Bank for Agriculture and Rural Development	59,972,683,843	85,209,949,913	135,078,798,835	45,668,138,385
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	13,577,716,859	27,720,782,832	17,878,919,996	3,735,854,023
- Joint Stock Commercial Bank for Industry and Trade of Vietnam	-	62,238,870,132	130,950,407,532	68,711,537,400
- Standard Chartered Bank (Vietnam) Limited	51,248,851,260	55,598,281,160	4,349,429,900	-
b) Short-term loans in USD	55,541,484,780	120,662,572,987	72,097,804,707	6,976,716,500
- Vietnam Bank for Agriculture and Rural Development	10,058,511,500	67,852,942,987	64,771,147,987	6,976,716,500
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	25,494,127,400	32,820,275,400	7,326,148,000	-
- Joint Stock Commercial Bank for Industry and Trade of Vietnam	19,988,845,880	19,989,354,600	508,720	-
Total	281,233,196,919	641,759,858,599	580,874,385,057	220,347,723,377

Details of short-term loans are as follows:

- Loan from Joint Stock Commercial Bank for Investment and Development of Vietnam - Ca Mau Branch

Purpose of loan: To supplement working capital for production and business activities.

Collateral:

- + Demand and term deposits - See Sections V.1 and V.2.
- + All fixed assets of Dam Doi Seafood Processing Enterprise and Workshop 118 under the New Products Processing Enterprise - See Section V.7.
- + Land use rights at Quarter 7, Ly Van Lam Ward, Ca Mau Province - See Section V.8.

- Loan from Vietnam Bank for Agriculture and Rural Development - Ca Mau Branch

Purpose of loan: To supplement working capital for production and business activities.

Collateral:

- + Term deposits and bonds issued by Vietnam Bank for Agriculture and Rural Development - See Section V.2.
- + All fixed assets of Song Doc Seafood Processing Enterprise - See Section V.7.

- Loan from Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ca Mau Branch

Purpose of loan: To supplement working capital for production and business activities.

Collateral:

- + Term deposits - See Sections V.2.
- + Ownership rights of the office unit at Prince Residence Building at No 19 Nguyen Van Troi Street, Phu Nhuan Ward, Hochiminh City - See Section V.8.

- Loan from Joint Stock Commercial Bank for Industry and Trade of Vietnam - Ca Mau Branch

Purpose of loan: To supplement working capital for production and business activities.

Collateral:

- + Bonds issued by Joint Stock Commercial Bank for Industry and Trade of Vietnam - See Sections V.2.

- Loan from Standard Chartered Bank (Vietnam) Limited

Purpose of loan: To supplement working capital for production and business activities.

Collateral:

- + Term deposits issued by Standard Chartered Bank (Vietnam) Limited - See Section V.2.

11. Trade payables

Line item	End of quarter	Beginning of year
a) Short-term trade payables	37,599,962,097	22,501,149,117
- Ngoc Phat Seafood Private Enterprise	6,323,075,800	7,838,457,695
- Ngoc Thanh Phuoc Seafood Private Enterprise	5,896,535,100	3,133,671,405
- Payables to other suppliers	25,380,351,197	11,529,020,017
b) Long-term trade payables	-	-
Total	37,599,962,097	22,501,149,117

12. Dividends and profits payable

Line item	End of quarter	Beginning of year
Dividends and profits payable	3,857,656,675	17,128,927,675

13. Taxes and payables to the State budget

Line item	End of quarter	amount payable during the year	amount actually paid during the year	Beginning of year
a) Short-term payables	2,299,039,778	5,581,050,538	(6,800,798,282)	3,518,787,522
- Import VAT	-	1,022,249,370	(1,022,249,370)	-
- Corporate income tax	2,218,727,606	2,705,994,871	(1,464,665,093)	977,397,828
- Personal income tax	71,929,372	1,601,682,409	(1,570,466,740)	40,713,703
- Resource tax	8,382,800	51,801,600	(48,834,800)	5,416,000
- Land rental	-	115,115,873	(2,610,375,864)	2,495,259,991
- Other taxes	-	84,206,415	(84,206,415)	-
b) Short-term receivables	6,677,355,480	(11,251,181,727)	8,844,141,990	9,084,395,217
- Deductible VAT	6,677,355,480	(11,251,181,727)	8,844,141,990	9,084,395,217

14. Other payables

Line item	End of quarter	Beginning of year
a) Short-term	6,410,510,134	2,024,461,344
- Deposits and collateral received	925,000,000	904,417,875
- Other payables	5,485,510,134	1,120,043,469
b) Long-term	-	-
Total	6,410,510,134	2,024,461,344

15. Provision for liabilities

Line item	End of quarter	Provision increase during the year	Provision decrease during the year	Beginning of year
a) Short-term	3,566,808,562	7,309,856,618	3,743,048,056	5,249,454,468
- Anti-dumping duty on shrimp exported to the US market	3,566,808,562	7,309,856,618	3,743,048,056	5,249,454,468
b) Long-term	-	-	-	-
Total	3,566,808,562	7,309,856,618	3,743,048,056	5,249,454,468

16. Owner's equity

a) Statement of changes in owner's equity

Line item	Items under equity					
	Contributed capital of owners	Share premium	Treasury shares	Development and investment fund	Undistributed profit after tax and other funds	Total
A	1	2	3	4	5	
Balance at the beginning of the previous year	97,485,790,000	3,795,380,849	(15,471,908,920)	-	87,681,747,905	173,491,009,834
- Capital increase in the previous year	-	-	-	-	-	-
- Profit in the previous year	-	-	-	-	56,180,987,558	56,180,987,558
- Other increases	-	-	-	-	-	-
- Capital decrease in the previous year	-	-	-	-	-	-
- Loss in the previous year	-	-	-	-	-	-
- Appropriation to bonus and welfare fund	-	-	-	-	(3,136,733,044)	(3,136,733,044)
- Appropriation to management bonus fund	-	-	-	-	(897,598,044)	(897,598,044)
- Dividends declared	-	-	-	-	(32,372,105,500)	(32,372,105,500)
Balance at the beginning of the current year	97,485,790,000	3,795,380,849	(15,471,908,920)	-	107,456,298,875	193,265,560,804
- Capital increase in the current year	46,245,870,000	-	-	-	-	46,245,870,000
- Profit in the current year	-	-	-	-	54,708,825,070	54,708,825,070
- Other increases	-	-	-	-	-	-
- Capital decrease in the current year	-	-	-	-	-	-
- Loss in the current year	-	-	-	-	-	-
- Share issuance costs	-	(237,580,000)	-	-	-	(237,580,000)
- Appropriation to development and investment fund	-	-	-	53,728,149,438	(53,728,149,438)	-
- Appropriation to bonus and welfare fund	-	-	-	-	(3,370,859,253)	(3,370,859,253)
- Appropriation to management bonus fund	-	-	-	-	(1,363,619,751)	(1,363,619,751)
- Dividends declared	-	-	-	-	(13,873,760,000)	(13,873,760,000)
Balance at the end of the quarter	143,731,660,000	3,557,800,849	(15,471,908,920)	53,728,149,438	89,828,735,503	275,374,436,870

b) Details of owner's contributed capital

Line item	End of quarter	Beginning of year
- Bao Viet Securities Joint Stock Company	14,550,000,000	9,700,000,000
- Mr. Bui Vinh Hoang Chuong	14,510,000,000	10,825,000,000
- Contributed capital from other shareholders	114,671,660,000	76,960,790,000
Total	143,731,660,000	97,485,790,000

c) Capital transactions with owners and distribution of dividends, profit sharing

Line item	End of quarter	Beginning of year
- Owner's investment capital	143,731,660,000	97,485,790,000
+ Contributed capital at the beginning of the year	97,485,790,000	97,485,790,000
+ Contributed capital increase during the year	46,245,870,000	-
+ Contributed capital decrease during the year	-	-
+ Contributed capital at the end of the quarter	143,731,660,000	97,485,790,000
- Dividends and profits distributed	26,969,531,000	17,793,992,155

d) Shares

Line item	End of quarter	Beginning of year
- Number of shares registered for issuance	14,373,166	9,748,579
- Number of shares sold to the public	14,373,166	9,748,579
+ Ordinary shares	14,373,166	9,748,579
+ Preference shares (classified as equity)	-	-
- Number of repurchased shares (treasury shares)	499,406	499,406
+ Ordinary shares	499,406	499,406
+ Preference shares (classified as equity)	-	-
- Number of outstanding shares	13,873,670	9,249,173
+ Ordinary shares	13,873,670	9,249,173
+ Preference shares (classified as equity)	-	-

* Par value of outstanding shares: 10,000 VND/share.

17. Items outside the Statement of Financial Position

Line item	End of quarter	Beginning of year
- Foreign currency USD	2,747,636.04	4,551,696.74

VI. Additional information for items presented in the Statement of Profit or Loss

Unit: VND

1. Total revenue from sales and service provision

Line item	Current year	Previous year
a) Revenue	656,011,993,029	650,239,020,032
- Revenue from sales of goods and products	656,011,993,029	650,239,020,032
- Revenue from services rendered	-	-
Total	656,011,993,029	650,239,020,032
b) Revenue from related parties	3,561,572,134	2,514,088,963
- Hai Thanh Food Co., Ltd.	3,548,238,800	2,501,126,000
- Hung Long Design - Supervision - Construction Co., Ltd.	13,333,334	12,962,963

2. Revenue deductions

Line item	Current year	Previous year
- Trade discounts	-	-
- Sales allowances	-	-
- Sales returns	7,471,834,772	-
Total	7,471,834,772	-

3. Cost of goods sold

Line item	Current year	Previous year
- Cost of goods sold	556,254,197,593	563,847,233,844
- Cost of services rendered	-	-
- Reversal of provision for anti-dumping duty on shrimp exported to the US market	(3,743,048,056)	-
Total	552,511,149,537	563,847,233,844

4. Profit/loss from sale and liquidation of investment property

Line item	Current year	Previous year
- Revenue from sale and liquidation of investment property	-	-
- Carrying amount of investment property	-	-
- Expenses for disposal and liquidation of investment property	-	-
Profit/loss from sale and liquidation of investment property	-	-

5. Financial income

Line item	Current year	Previous year
- Interest income from deposits and loans	1,573,992,388	2,189,434,592
- Foreign exchange gain	3,735,914,905	9,311,093,850
- Other financial income	-	-
Total	5,309,907,293	11,500,528,442

6. Financial expenses

Line item	Current year	Previous year
- Borrowing costs	6,729,689,898	7,329,085,707
- Foreign exchange loss	2,181,719,069	469,993,980
- Other financial expenses	-	-
Total	8,911,408,967	7,799,079,687

7. Other income

Line item	Current year	Previous year
- Subsidies, grants, and gifts recognized in other income	211,229,009	-
- Other items	851,769,229	921,211,823
Total	1,062,998,238	921,211,823

8. Other expenses

Line item	Current year	Previous year
- Other expenses	915,840,779	302,119,230
Total	915,840,779	302,119,230

9. Selling expenses and general and administrative expenses

Line item	Current year	Previous year
a) Selling expenses incurred during the period	20,001,280,475	23,991,494,003
- Freight, transportation, and loading expenses	10,030,181,315	9,756,311,387
- Warehouse rental expenses	2,669,727,626	6,487,738,985
- Other selling expenses	7,301,371,534	7,747,443,631
b) General and administrative expenses incurred during the period	15,158,564,089	14,453,117,613
- Administrative staff costs	11,244,525,312	10,459,344,425
- Other general and administrative expenses	3,914,038,777	3,993,773,188

10. Operating expenses by nature

Line item	Current year	Previous year
- Raw material costs	511,341,521,612	451,092,911,161
- Labor costs	68,459,420,661	61,164,689,615
- Depreciation of fixed assets	6,023,829,187	5,763,972,568
- Outsourced service expenses	30,354,851,741	28,792,296,168
- Other cash expenses	20,692,440,851	20,615,529,758
Total	636,872,064,052	567,429,399,270

11. Corporate income tax expenses

Line item	Current year	Previous year
- Accounting profit before tax	57,414,819,941	52,267,715,920
Corporate income tax expense	2,705,994,871	2,573,180,776
Current corporate income tax expense	2,705,994,871	2,573,180,776

VII. Additional information for items presented in the Statement of Cash Flows

1. Actual proceeds from borrowings during the period:

- Proceeds from borrowings under normal loan agreements: 641,759,858,599 VND

2. Actual repayments of loan principal during the period:

- Repayments of loan principal under normal loan agreements: (580,729,866,457) VND

VIII. Other information

1. Information on related parties:

a) List of related parties	Relationship
- Hai Thanh Food Co., Ltd.	Company with the same key management personnel
- Hung Long Design - Supervision - Construction Co., Ltd.	Company with the same key management personnel
- Saigon Refrigeration Engineering Co., Ltd.	Company with the same key management personnel
- Board of Directors, Board of Management, Supervisory Board	Key management personnel

b) Transaction items		
- Short-term trade receivables – See Section V.3	End of quarter	Beginning of year
+ Hai Thanh Food Co., Ltd.	820,800,000	345,600,000
- Advances for factory construction land – See Section V.4		
+ Mr. Bui Vinh Hoang Chuong	2,368,982,429	2,065,844,887
- Sales – See Section VI.1	Current year	Previous year
+ Hai Thanh Food Co., Ltd.	3,548,238,800	2,501,126,000
+ Hung Long Design - Supervision - Construction Co., Ltd.	13,333,334	12,962,963
- Purchase of assets	Current year	Previous year
+ Saigon Refrigeration Engineering Co., Ltd.	252,364,400	-
+ Hung Long Design - Supervision - Construction Co., Ltd.	1,220,000,000	-

c) Remuneration of the Board of Directors (BOD) during the period	Position	Amount
- Mr. Bui Vinh Hoang Chuong	Chairman	45,000,000
- Mr. Nguyen Van Khanh (Suspended from 24/04/2026)	Vice Chairman	20,000,000
- Mr. Bui Nguyen Khanh	Member	45,000,000
- Mr. Nguyen Hong Duc	Member	45,000,000
- Mr. Bui The Hung	Member	45,000,000
- Mr. Le Thanh Phuong	Member	45,000,000
- Mr. Huynh Nhat Vu	Member	45,000,000
Total		290,000,000

d) Income of the Board of Management during the period	Position	Amount
- Mr. Bui Nguyen Khanh	Vice General Director in Charge	303,020,000
- Mr. Bui Vinh Hoang Chuong	Vice General Director	248,600,200
- Ms. Phan Thi Ngoc Anh	Vice General Director	248,600,200
- Mr. To Tan Hoai	Vice General Director	248,600,200
Total		1,048,820,600

e) Remuneration and income of the Supervisory Board during the period	Position	Amount
- Mr. Dang Chien Thang	Head of Board	245,110,000
- Mr. Do Huu Duy	Member	175,693,700
- Mr. Vu Ha Nam	Member	27,000,000
Total		447,803,700

2. Presentation of assets, revenue, and business results by segment:

According to the assessment of the Company's Board of Management, the Company's risks and returns are not affected by differences in the products the Company provides, or by the fact that the Company operates in multiple different geographical areas. Specifically as follows:

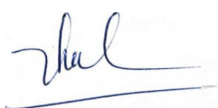
- Business segment: The Company's business activities are from the production and trading of exported seafood products, so there is no difference in risks and economic benefits by business sector;
- Geographical segment: The Company's activities are mainly exports, so there is no difference in risks and economic benefits by geographical area that requires disclosure.

Accordingly, the Company has one business segment and one geographical segment and therefore does not present separate segment information in accordance with VAS 28 - Segment Reporting.

3. Events occurring after the end of the accounting period:

There were no significant events occurring after the end of the accounting period until the date of issuance of the financial statements.

PREPARER



Nguyen Thi Anh Thu

CHIEF ACCOUNTANT



Tran Trong Tai

Approved, October 19, 2026
LEGAL REPRESENTATIVE



Bui Nguyen Khanh