

**VIETNAM SEAPRODUCTS JOINT
STOCK CORPORATION**

No: 355/TSVN-CBTT

V/v: Explain the figures on the Consolidated
Income Statement for the third quarter of 2026.

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, October 27, 2026

TỔNG CÔNG TY
THỦY SẢN VIỆT
NAM- CÔNG TY
Cổ Phần

Digitally signed by
TỔNG CÔNG TY THỦY
SẢN VIỆT NAM-
CÔNG TY Cổ Phần
Date: 2026.10.28
14:03:30 +07'00'

To: State Securities Commission;
Hanoi Stock Exchange.

Pursuant to Circular 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market;

Pursuant to the published Consolidated Financial Statements (FS) for the third quarter of 2026 and 2025 of Viet Nam Seaproducts Joint Stock Corporation (the Corporation).

The Corporation hereby provides an explanation of the fluctuations in the Consolidated Income Statement for the third quarter of 2026 compared to the same period of 2025 as follows:

No.	Note	Unit	Q3/2026	Q3/2025	Increase/ decrease
1	Revenue from sales of good and provision of services	Billion VND	151,79	222,48	-31,78%
2	Financial income	Billion VND	12,97	6,96	+86,46%
3	Financial expenses	Billion VND	2,92	1,53	+90,79%
4	Selling expenses	Billion VND	6,43	9,05	-28,94%
5	Share of profit or loss in associates	Billion VND	38,32	33,53	+14,28%
6	Other income	Billion VND	0,11	4,95	-97,87%
7	Other expenses	Billion VND	0,67	19,05	-96,49%
8	Profit form other activities	Billion VND	(0,56)	(14,10)	+96,00%
9	Net profit after corporate income tax	Billion VND	56,50	36,41	+55,18%

Accordingly, the Corporation's consolidated net profit after tax for the third quarter of 2026 increased by 55,18% compared to the same period of the previous year, mainly due to the following reasons:

- During the period, revenue from the sale of goods and provision of services was recorded at VND 151,79 billion, a decrease of 31,78% compared to the same period last year; this was primarily driven by a 40,76% decline in product sales revenue, equivalent to a reduction of VND 73,77 billion compared to the same period in 2025;

