

## **AGIFISH Co.**

ANGIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY  
1234 Tran Hung Dao St., Binh Duc Ward, Angiang Province, Vietnam  
Tel: 84 763 852368/ 857724 Fax: 84 763 852202  
E-mail: [agifish.co@agifish.com.vn](mailto:agifish.co@agifish.com.vn) – Web site: [www.agifish.com.vn](http://www.agifish.com.vn)

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# **FINANCIAL STATEMENTS FOR THE PERIOD FROM 01/01/2026 TO 31/03/2026**



**AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY**

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

**FINANCIAL STATEMENTS***For the accounting period from 01/01/2026 to 31/03/2026***STATEMENT OF FINANCIAL POSITION**

As at 31 March 2026

*(Applied for company meeting the recurring requirement)*

ASSETS	Code	Note	31/03/2026 VND	01/01/2026 VND
<b>A - CURRENT ASSETS</b>	<b>100</b>		<b>113,114,173,703</b>	<b>140,029,293,975</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	03	<b>8,053,119,512</b>	<b>13,368,788,087</b>
1. Cash	111		8,053,119,512	13,368,788,087
2. Cash equivalents	112			
<b>II. Short-term financial investments</b>	<b>120</b>			
1. Trading securities	121			
2. Provision for diminution in value of trading securities	122			
3. Held to maturity investments	123			
Provision for diminution in value of short-term held-to-maturity				
4. investments	124			
5. Other short-term investments	125			
6. Provision for losses on other short-term investments	126			
<b>III. Short-term receivables</b>	<b>130</b>		<b>83,016,001,526</b>	<b>91,862,642,343</b>
1. Short-term trade receivables	131	5a	84,902,501,517	94,590,051,114
2. Short-term prepayments to suppliers	132	6a	2,587,718,156	2,105,501,876
3. Short-term intra-company receivables	133			
4. Receivables according to the progress of construction contracts	134			
5. Other short-term receivables	135	7a	713,160,000	354,467,500
6. Provision for short-term doubtful debts	136	9	(5,187,378,147)	(5,187,378,147)
7. Shortage of assets awaiting resolution	137			
<b>IV. Inventories</b>	<b>140</b>	10	<b>13,696,101,798</b>	<b>25,880,196,156</b>
1. Inventories	141		14,867,548,524	27,051,642,882
2. Provision for devaluation of inventories	149		(1,171,446,726)	(1,171,446,726)



**AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY**

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

**FINANCIAL STATEMENTS**

*For the accounting period from 01/01/2026 to 31/03/2026*

**Statement of financial position (continued)**

ASSETS	Code	Note	31/03/2026	01/01/2026
<b>V. Short-term biological assets</b>	<b>150</b>			
1. Short-term bearer livestock	151			
2. Short-term bearer plants	152			
3. Provision for losses on short-term biological assets	153			
<b>VI. Other short-term assets</b>	<b>160</b>		<b>8,348,950,867</b>	<b>8,917,667,389</b>
1. Short-term prepaid expenses	161	11a	1,757,108,244	1,698,149,976
2. Deductible VAT	162			
3. Taxes and other receivables from the State budget	163	17b	6,591,842,623	7,219,517,413
4. Purchase and resale of Government bonds	164			
5. Other short-term assets	165			
<b>B - LONG-TERM ASSETS</b>	<b>200</b>		<b>113,736,654,786</b>	<b>115,261,387,348</b>
<b>I. Long-term receivables</b>	<b>210</b>			
1. Long-term trade receivables	211			
2. Long-term prepayments to suppliers	212			
3. Working capital provided to sub-units	213			
4. Long-term intra-company receivables	214			
5. Other long-term receivables	215			
6. Provision for long-term doubtful debts	216			
<b>II. Fixed assets</b>	<b>220</b>		<b>85,350,073,336</b>	<b>73,727,899,718</b>
1. Tangible fixed assets	221	12	46,208,335,205	46,734,550,180
- <i>Historical cost</i>	222		483,749,361,873	483,148,770,588
- <i>Accumulated depreciation</i>	223		(437,541,026,668)	(436,414,220,408)
2. Finance lease assets	224			
- <i>Historical costs</i>	225			
- <i>Accumulated depreciation</i>	226			
3. Intangible fixed assets	227	13	39,141,738,131	26,993,349,538
- <i>Historical cost</i>	228		44,079,061,137	31,750,176,453
- <i>Accumulated amortization</i>	229		(4,937,323,006)	(4,756,826,915)

**AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY**

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

**FINANCIAL STATEMENTS**
*For the accounting period from 01/01/2026 to 31/03/2026*
**Statement of financial position (continued)**

ASSETS	Code	Note	31/03/2026	01/01/2026
<b>III. Long-term biological assets</b>	<b>230</b>			
1. Bearer livestock for periodic products	231			
a. Immature bearer livestock for periodic products	232			
b. Mature bearer livestock for periodic products	233			
- Historical costs	234			
- Accumulated depreciation	235			
2. Long-term consumable biological assets - livestock	236			
3. Long-term bearer plants	237			
4. Provision for losses on long-term biological assets (*)	238			
<b>IV. Investment properties</b>	<b>240</b>			
- Historical costs	241			
- Accumulated depreciation	242			
<b>V. Long-term assets in progress</b>	<b>250</b>		<b>11,171,115,316</b>	<b>23,564,425,352</b>
1. Long-term work in process	251			
2. Construction in progress	252	14	11,171,115,316	23,564,425,352
<b>VI. Long-term investments</b>	<b>260</b>			
1. Investment in subsidiaries	261			
2. Investments in joint ventures, associates	262			
3. Investments in equity of other entities	263	4c	212,600,000	212,600,000
4. Provision for devaluation of long-term investments	264	4c	(212,600,000)	(212,600,000)
5. Long-term held-to-maturity investments	265			
Provision for diminution in value of long-term held-to-maturity				
6. investments	266			
<b>VII Other long-term assets</b>	<b>270</b>		<b>17,215,466,134</b>	<b>17,969,062,278</b>
1. Long-term prepaid expenses	271	11b	17,215,466,134	17,969,062,278
2. Deferred income tax assets	272			
3. Long-term equipment and spare parts for replacement	273			
4. Other long-term assets	274			
<b>TOTAL ASSETS</b>	<b>280</b>		<b>226,850,828,489</b>	<b>255,290,681,323</b>



**AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY**

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

**FINANCIAL STATEMENTS**

*For the accounting period from 01/01/2026 to 31/03/2026*

**Statement of financial position (continued)**

CAPITAL		Code	31/03/2026	01/01/2026
<b>C - LIABILITIES</b>		<b>300</b>	<b>423,102,757,966</b>	<b>439,983,771,047</b>
<b>I. Current liabilities</b>		<b>310</b>	<b>417,432,869,320</b>	<b>434,049,522,501</b>
1. Short-term trade payables		311 15a	24,652,473,852	30,786,984,423
2. Short-term prepayments from customers		312 16a	2,540,058,587	2,643,794,464
3. Dividends and profit payable		313		
4. Short-term taxes and other payables to State budget		314 17a	1,156,264,501	1,026,055,150
5. Payables to employees		315	5,886,474,000	13,597,569,000
6. Short-term accrued expenses		316 18a	1,178,987,573	886,031,747
7. Short-term intra-company payables		317		
Short-term payables according to the progress of construction				
8. contracts		318		
9. Short-term unearned revenue		319 19a	1,302,272,738	684,090,917
10. Other short-term payables		320 20a	32,333,708,923	31,091,271,423
11. Short-term borrowings and finance lease liabilities		321 21	348,382,629,146	353,333,725,377
12. Provisions for short-term payables		322		
13. Bonus and welfare fund		323		
14. Price stabilization fund		324		
15. Purchase and resale of Government bonds		325		
<b>II. Non-current liabilities</b>		<b>330</b>	<b>5,669,888,646</b>	<b>5,934,248,546</b>
1. Long-term trade payables		331		
2. Long-term prepayments from customers		332		
3. Long-term taxes and amounts payable to state budget		333		
4. Long-term accrued expenses		334		
5. Intra-company payables for operating capital received		335		
6. Long-term intra-company payables		336		
7. Long-term unearned revenue		337 19b	2,386,363,646	2,636,363,646
8. Other long-term payables		338		
9. Long-term borrowings and finance lease liabilities		339		
10. Convertible bonds		340		
11. Preference shares		341		
12. Deferred income tax liabilities		342		
13. Provisions for long-term payables		343 22	3,283,525,000	3,297,884,900
14. Science and technology development fund		344		



**AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY**

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

**FINANCIAL STATEMENTS**

*For the accounting period from 01/01/2026 to 31/03/2026*

**Statement of financial position (continued)**

CAPITAL	Code	Note	31/03/2026	01/01/2026
<b>D - OWNER'S EQUITY</b>	<b>400</b>	<b>23</b>	<b>(196,251,929,477)</b>	<b>(184,693,089,724)</b>
1. Contributed capital	411		281,097,430,000	281,097,430,000
- Ordinary shares with voting rights	411a		281,097,430,000	281,097,430,000
- Preference shares	411b		-	-
2. Share Premium	412		411,288,522,916	411,288,522,916
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		1,508,727,551	1,508,727,551
5. Treasury shares	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange rate differences	417		-	-
8. Development investment funds	148		-	-
9. Enterprise reorganization assistance fund	419		-	-
10. Retained earnings	420		(890,146,609,944)	(878,587,770,191)
RE accumulated till the end of the previous period	420a		(878,587,770,191)	(876,075,930,001)
RE of the current period	420b		(11,558,839,753)	(2,511,840,190)
<b>TOTAL CAPITAL</b>	<b>440</b>		<b>226,850,828,489</b>	<b>255,290,681,323</b>



**Nguyen Hoang Kha**  
**PREPARED**



**Ho Xuan Huong**  
**CHIEF ACCOUNTANT**

Approve, 17 April 2026.  
**LEGAL REPRESENTATIVE**  
**DEPUTY GENERAL DIRECTOR**



*Huỳnh Xuân Vinh*



**AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY**

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

**FINANCIAL STATEMENTS**
*For the accounting period from 01/01/2026 to 31/03/2026*
**STATEMENT OF INCOME**
**FROM 01/01/2026 TO 31/03/2026**

ITEMS	Code	Note	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
1. Revenue from sales of goods and rendering of services	01	25	96,000,536,472	86,006,021,507	96,000,536,472	86,006,021,507
2. Revenue deductions	02	26	269,561,588	204,591,012	269,561,588	204,591,012
3. Net revenue from sales of goods and rendering of services	10	27	95,730,974,884	85,801,430,495	95,730,974,884	85,801,430,495
4. Cost of goods sold and services rendered	11	28	92,882,630,713	82,424,968,010	92,882,630,713	82,424,968,010
5. Gross profit from sales of goods and rendering of services	20		2,848,344,171	3,376,462,485	2,848,344,171	3,376,462,485
6. Gain/loss from sale and disposal of investment property	21		-	-	-	-
7. Financial income	22	29	58,443,701	26,986,933	58,443,701	26,986,933
8. Financial expense	23	30	7,997,905,193	8,251,122,803	7,997,905,193	8,251,122,803
<i>In which: Interest expense</i>	24		7,814,712,088	8,105,871,171	7,814,712,088	8,105,871,171
9. Selling expense	25	33	1,099,909,820	920,336,996	1,099,909,820	920,336,996
10. General and administrative expense	26	34	3,915,706,526	3,217,635,426	3,915,706,526	3,217,635,426
11. Net profit from operating activities	30		(10,106,733,667)	(8,985,645,807)	(10,106,733,667)	(8,985,645,807)
12. Other income	31	31	250,995,233	19,722,224	250,995,233	19,722,224
13. Other expense	32	32	1,703,101,319	359,230,157	1,703,101,319	359,230,157



**AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY**

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

**FINANCIAL STATEMENTS**

*For the accounting period from 01/01/2026 to 31/03/2026*

**Statement of income (continued)**

ITEMS	Code	Note	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
14. Other profit	40		(1,452,106,086)	(339,507,933)	(1,452,106,086)	(339,507,933)
15. Total net profit before tax	50		(11,558,839,753)	(9,325,153,740)	(11,558,839,753)	(9,325,153,740)
16. Current corporate income tax expense	51		-	-	-	-
17. Deferred corporate income tax expense	52		-	-	-	-
18. Profit after corporate income tax	60		(11,558,839,753)	(9,325,153,740)	(11,558,839,753)	(9,325,153,740)
19. Basic earnings per share	70	36	(411)	(332)	(411)	(332)
20. Diluted earnings per share	71		-	-	-	-

Approve, 17 April 2026.

**LEGAL REPRESENTATIVE**

**DEPUTY GENERAL DIRECTOR**



*Huỳnh Xuân Vinh*

**Nguyen Hoang Kha**

**PREPARED**

**Ho Xuan Huong**

**CHIEF ACCOUNTANT**



**AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY**

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

**FINANCIAL STATEMENTS**

For the accounting period from 01/01/2026 to 31/03/2026

**STATEMENT OF CASH FLOWS**

(Indirect method)

FROM 01/01/2026 TO 31/03/2026

ITEMS	Code Note	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>					
1. Profit before tax	01	(11,558,839,753)	(9,325,153,740)	(11,558,839,753)	(9,325,153,740)
2. Adjustments for					
Depreciation and amortization of fixed assets and					
- investment properties	02	3,227,608,188	2,685,401,753	3,227,608,188	2,685,401,753
- Provisions	03	(14,359,900)	(3,618,750)	(14,359,900)	(3,618,750)
- Exchange gains / losses from retranslation of monetary					
items denominated in foreign currency	04				
- Gains / losses from investment	05	(2,521,529)	(13,631,779)	(2,521,529)	(13,631,779)
- Borrowing Costs	06	7,814,712,088	8,105,871,171	7,814,712,088	8,105,871,171
- Other adjustments	07				
3. Operating profit before changes in working capital		(533,400,906)	1,448,868,655	(533,400,906)	1,448,868,655
- Increase or decrease in receivables	09	9,474,315,607	20,981,762,171	9,474,315,607	20,981,762,171
- Increase or decrease in inventories	10	12,184,094,358	5,091,427,394	12,184,094,358	5,091,427,394
- Increase or decrease in payables (excluding interest					
payable/ corporate income tax payable)	11	(11,915,556,950)	(10,055,398,057)	(11,915,556,950)	(10,055,398,057)
- Increase, decrease pending allocation costs	12	166,070,330	1,324,545,072	166,070,330	1,324,545,072
- Change in trading securities	13				
- Paid Borrowing Costs	14	(7,430,802,151)	(7,677,006,879)	(7,430,802,151)	(7,677,006,879)
- Company income tax paid	15				
- Other receipts from operating activities	16	-	9,722,223	-	9,722,223
- Other payments on operating activities	17	(460,808,516)	(381,592,850)	(460,808,516)	(381,592,850)
<b>Net cash flows from operating activities</b>	<b>20</b>	<b>1,483,911,772</b>	<b>10,742,327,729</b>	<b>1,483,911,772</b>	<b>10,742,327,729</b>
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchase or construction of fixed assets and other long-					
1. term assets	21	(2,078,278,372)	(666,568,054)	(2,078,278,372)	(666,568,054)
Proceeds from disposals of fixed assets and other long-					
2. term assets	22	227,272,727	10,000,001	227,272,727	10,000,001



# AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

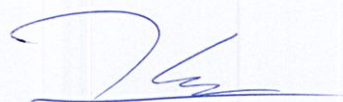
No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

## FINANCIAL STATEMENTS

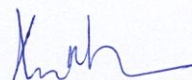
For the accounting period from 01/01/2026 to 31/03/2026

Statement of cash flows (continued)

ITEMS	Code	Note	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
			VND	VND	VND	VND
Loans and purchase of debt instruments from other						
3. entities	23					
4. Collection of loans and resale of debt instrument of other	24					
entities						
5. Equity investments in other entities	25					
6. Proceeds from equity investment in other entities	26					
7. Interest and dividend received	27		2,521,529	3,631,778	2,521,529	3,631,778
<b>Net cash flows from investing activities</b>	<b>30</b>		<b>(1,848,484,116)</b>	<b>(652,936,275)</b>	<b>(1,848,484,116)</b>	<b>(652,936,275)</b>
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>						
Proceeds from issuance of shares and receipt of						
1. contributed capital	31					
Repayment of capital contributions and repurchase of						
2. stock issued	32					
3. Proceeds from borrowings	33		92,829,447,378	108,803,167,226	92,829,447,378	108,803,167,226
4. Repayment of principal	34		(97,780,543,609)	(113,659,170,086)	(97,780,543,609)	(113,659,170,086)
5. Repayment of financial lease principal	35					
6. Dividends or profits paid to owners	36					
<b>Net cash flows from financing activities</b>	<b>40</b>		<b>(4,951,096,231)</b>	<b>(4,856,002,860)</b>	<b>(4,951,096,231)</b>	<b>(4,856,002,860)</b>
<b>Net cash flows in the period</b>	<b>50</b>		<b>(5,315,668,575)</b>	<b>5,233,388,594</b>	<b>(5,315,668,575)</b>	<b>5,233,388,594</b>
<b>Cash and cash equivalents at the beginning of the</b>						
<b>period</b>	<b>60</b>	<b>03</b>	<b>13,368,788,087</b>	<b>13,433,111,944</b>	<b>13,368,788,087</b>	<b>13,433,111,944</b>
Effect of exchange rate fluctuations	61					
<b>Cash and cash equivalents at the end of the period</b>	<b>70</b>	<b>03</b>	<b>8,053,119,512</b>	<b>18,666,500,538</b>	<b>8,053,119,512</b>	<b>18,666,500,538</b>




Nguyen Hoang Kha  
PREPARED



Ho Xuan Huong  
CHIEF ACCOUNTANT

Approve, 17 April 2026.  
LEGAL REPRESENTATIVE  
DEPUTY GENERAL DIRECTOR



*Phu Xuan Vinh*



## NOTES TO THE FINANCIAL STATEMENTS FROM 01/03/2026 TO 31/03/2026

### 1. GENERAL INFORMATION OF THE COMPANY

#### 1.1 Forms of ownership

An Giang Fisheries Import-Export Joint Stock Company which was established and operated activities under Joint Stock Company Enterprise registration certificate No. 1600583588 issued by An Giang Department of Investment and Planning for the first time on 10 August 2001, 22st re-registered on 24 August 2025.

The Company's share were traded on Unlisted Public Company Market ("UPCOM") with code AGF from 24/02/2020 because the Company's share were delisted from 17/02/2020 according to Decision No. 24/QD-SGDHCM dated 16/02/2020 of the Ho Chi Minh City Stock Exchange.

The Company's head office is located at: 1234 Tran Hung Dao Street, Binh Duc Ward, An Giang Province.

The Company's contributed charter capital: VND 281,097,430,000, actual contributed capital as at 30 September 2025: VND 281,097,430,000; Equivalent to 28,109,743 shares with the par value of VND 10,000 per share.

#### 1.2 Business field

Culture and process aquaculture product.



### 1.3 Business activities

Main business activities of the Company include:

- Producing, processing and trading in veterinary medications and aquatic products;
- Trading in real estate, land use right belonging to the owner, user or lessee;
- Producing, processing and trading in veterinary medications and aquatic products;
- Aquaculture.

### 1.4 Operating cycle

The company has a normal operating cycle of 12 months

### 1.5. Corporate structure

<u>The Company's member entities are as follows:</u>	<u>Address</u>	<u>Main business activities</u>
AGF7 Frozen Enterprise	An Giang Province.	Processing frozen seafood
AGF8 Frozen Enterprise	An Giang Province.	Processing frozen seafood
AGF9 Frozen Enterprise	An Giang Province.	Processing frozen seafood
AGF360 Food Processing Enterprise	An Giang Province.	Processing frozen seafood
Fisheries Service Enterprise	An Giang Province.	Aquaculture
My Thoi Logistics Enterprise	An Giang Province	Preservation of goods and finished products

### 1.6 Number of employees

The number of employees of the Company as at 31 March 2026 was 1,445 (as at 31 January 2026: 1,645)



## **2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY**

### **2.1 Accounting period and accounting currency**

Annual accounting period commences from 1 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

### **2.2 Standards and Applicable Accounting Policies**

#### *Applicable Accounting Policies*

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance.

#### *Declaration of compliance with Accounting Standards and Accounting System*

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial Statements are prepared in accordance with regulations of each standard and supplement documents as well as with current Accounting Standards and Accounting System.

### **2.3 Basis for preparation of Financial Statements**

The Financial Statements are presented based on historical cost principle.

The Financial Statements of the Company are prepared based on summarization of transactions incurred of dependent accounting entities and the head office of the Company.

### **2.4 Accounting estimates**

The preparation of the Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the end of the fiscal year and the reported amounts of revenue and expenses during the fiscal year.

The estimates and assumptions that have a material impact in the Financial Statements include:



- Provision for doubtful debts
- Provision for devaluation of inventory
- Estimated useful life of fixed assets
- Classification and provision of financial investments

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of General Directors to be reasonable under the circumstances.

## **2.5 Financial Instruments**

### *Initial recognition*

#### *Financial assets*

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

#### *Financial liabilities*

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

### *Subsequent measurement after initial recognition*

Financial assets and financial liabilities are not revalued according to fair value at the end of the reporting period because the Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present the Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

## **2.6 Foreign currency transactions**

Foreign currency transactions during the year are translated into Vietnam Dong using the actual rate at transaction date.



Actual exchange rate when revaluing monetary items denominated in foreign currencies at the reporting date of the Financial Statements is determined under the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;
- For cash deposited in bank, applying the bid rate of the commercial bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transactions.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the Statement of Income or expense in the fiscal year.

## ***2.7 Cash and cash equivalents***

Cash includes cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 03 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

## ***2.8 Financial investments***

Equity investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Long-term investments (other than trading securities) without significant influence on the investee, provision shall be made based on the Financial Statements at the provision date of the investee.



## **2.9 Receivables**

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short- term receivables or long-term receivables on the Financial Statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

## **2.10 Inventories**

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated by weighted average method. Inventory is recorded by perpetual method.

Work in process at the end of the year is recorded based on actual cost incurred for each unfinished product.

Provision for devaluation of inventories made at the end of the year are the excess of original cost of inventory over their net realizable value.



### **2.11 Fixed assets**

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these costs increase the future economic benefits expected to be obtained from the use of tangible fixed assets beyond the standard operating level as initially assessed, these costs are capitalized as an incremental cost of tangible fixed assets.

Other costs incurred after the fixed assets have been put into operation, such as repair, maintenance and overhaul costs, are recorded in the Statement of Income in the year in which the costs are incurred

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05 - 25	years
- Machinery, equipment	05 - 10	years
- Vehicles, transportation equipment	06 - 10	years
- Management equipment	03 - 05	years
- Other fixed assets	03 - 05	years
- Land use rights	48	years

### **2.12 Construction in progress**

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

### **2.13 Operating lease**

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to the Statement of Income on a straight line basis over the period of the lease.



#### ***2.14 Prepaid expenses***

The expenses incurred but related to operating results of several fiscal years are recorded as prepaid expenses and are allocated to the operating results in the following fiscal years.

The calculation and allocation of long-term prepaid expenses to operating expenses in each fiscal year should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of prepaid expenses include:

- Prepaid land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with the Circular No. 45/2013/TT-BTC dated 25/04/2013 issued by the Ministry of Finance guiding regulation on management, use and depreciation of fixed assets and other expenses related to ensure for the use of leased land. These expenses are recognized in the Statement of Income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 03 months to 12 months.
- Other prepaid expenses are recorded at their historical costs and allocated on the straight-line basis from 01 year to 03 years.

#### ***2.15 Payables***

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Financial Statements according to their remaining terms at the reporting date.

#### ***2.16 Borrowings***

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings.



### **2.17 Borrowing costs**

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

### **2.18 Accrued expenses**

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting year, but the payments for such goods or services have not been made and other payables such as commissions, shipping costs, interest expenses payable, etc. which are recorded as operating expenses of the reporting year.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenue and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

### **2.19 Provision for payables**

Provision for payables is only recognized when meeting all of the following conditions:

- The Company has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the fiscal year.

Only expenses related to the previously recorded provision for payables shall be offset by that provision for payables.

In accordance with Vietnamese Labor Code, when an employee who has worked for the Company for 12 months or longer ("eligible employee") are entitled to a severance allowance, the employer must pay severance pay for that employee is based on the employee's



years of service and salary at the time of termination. Severance allowance provisions are made on the basis of the number of years employees have worked for the Company and their average salary within the six months prior to the end of the fiscal year.

#### **2.20 Unearned revenue**

Unearned revenue include prepayments from customers for one or many accounting periods relating to asset leasing.

Unearned revenue are transferred to Revenue from sales of goods and rendering of services according to the amount which is determined in accordance with each fiscal year.

#### **2.21 Owner's equity**

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

#### **2.22 Revenue**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

*Revenue from sales of goods:*

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

*Revenue from rendering of services:*



- The percentage of completion of the transaction at the Balance sheet date.

#### *Financial income*

Financial income include income from interest and other financial income gains by the Company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the revenue can be measured reliably.

#### **2.23 Revenue deductions**

Revenue deductions from sales of goods and rendering of service arising in the year include: Trade discounts, sales discounts and sales returns.

Trade discount, sales discount and sales return incurred in the same year of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring year. In case goods and services are sold in the previous years, but until the next year they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of the Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting year (the previous year); and if it is incurred after the issuance of the Financial Statements, it is recorded as a decrease in revenue of incurring period (the next year).

#### **2.24 Cost of goods sold and services rendered**

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the year, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year.



### **2.25 Financial expenses**

Items recorded into financial expenses comprise:

- Borrowing costs;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the year without offsetting against financial income.

### **2.26 Corporate income tax**

- Current corporate income tax expense

Current corporate income tax expense is determined based on taxable income during the year and current corporate income tax rate.

- Current corporate income tax rate

For the fiscal year ended as at 30/09/2025, the Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

### **2.27 Earnings per shares**

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the Bonus and Welfare fund and allowance for Executive Board) by the weighted average number of ordinary shares outstanding during the year.

### **2.28 Related parties**

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Parent Company, subsidiaries and associates;



- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of the Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

### **2.29 Segment information**

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of the Financial Statements better understand and make more informed judgements about the Company as a whole.



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**3 . CASH**

	31/03/2026 VND	01/01/2026 VND
Cash on hand	3,665,728,825	1,053,464,961
Demand deposit	4,387,390,687	12,315,323,126
<b>Total</b>	<b>8,053,119,512</b>	<b>13,368,788,087</b>

**4 . FINANCIAL INVESTMENTS**

**a. Trading securities Item**

**b. Held to maturity investment Item**

**c. Equity investments in other entities**

	31/03/2026 VND		01/01/2026 VND	
	Original cost	Provision	Original cost	Provision
- Investment in equity of subsidiaries				
- Investments in joint ventures and associates				
- Investment in other entities;				
Hung Vuong An Giang Football JSC (**)	212,600,000	(212,600,000)	212,600,000	(212,600,000)
	212,600,000	(212,600,000)	212,600,000	(212,600,000)
<b>Total</b>	<b>212,600,000</b>	<b>(212,600,000)</b>	<b>212,600,000</b>	<b>12,143,239,580</b>

(\*\*) Capital contribution to Hung Vuong An Giang Football Joint Stock Company with 21,260 shares, representing a 5.88% equity interest



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**5 . TRADE RECEIVABLES**

<b>a. Short term</b>	<b>31/03/2026</b> <b>USD</b>	<b>31/03/2026</b> <b>VND</b>	<b>01/01/2026</b> <b>VND</b>
<b>Domestic customers</b>		<b>84,687,993,278</b>	<b>93,400,476,839</b>
- <i>Delta Agf Investment And Construction JSC</i>		<i>54,771,764,748</i>	<i>54,771,764,748</i>
- <i>Dong Hoang Seafood Co.,Ltd</i>		<i>9,083,235,942</i>	<i>9,168,003,432</i>
- <i>Duka Viet Nam Trading And Service Co.,Ltd</i>		<i>2,140,556,880</i>	<i>11,109,535,219</i>
- <i>Phu Son Seafood Co.,Ltd</i>		<i>7,666,748,437</i>	<i>7,365,152,373</i>
- <i>Others</i>		<i>11,025,687,271</i>	<i>10,986,021,067</i>
<b>Foreign customers</b>	<b>8,186.40</b>	<b>214,508,239</b>	<b>1,189,574,275</b>
<b>Total</b>	<b>8,186.40</b>	<b>84,902,501,517</b>	<b>94,590,051,114</b>

**Short-term trade receivables of related parties :**

<b>Related parties</b>	<b>Relationship</b>	<b>Content</b>	<b>31/03/2026</b> <b>VND</b>	<b>01/01/2026</b> <b>VND</b>
Hung Vuong Corporation	Parent company	Sale of goods, proceeding activities	398,339,860	398,339,860

<b>b. Long term</b>	<b>31/03/2026</b> <b>USD</b>	<b>31/03/2026</b> <b>VND</b>	<b>01/01/2026</b> <b>VND</b>
Domestic suppliers			
Foreign suppliers			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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**6 . PREPAYMENTS TO SUPPLIERS**

	31/03/2026 USD	31/03/2026 VND	01/01/2026 VND
<b>a. Short term</b>			
<b>Domestic suppliers</b>		<b>2,587,718,156</b>	<b>2,105,501,876</b>
- Phan Bach Refrigeration Technology JSC		2,323,040,000	1,823,040,000
- Others		264,678,156	282,461,876
<b>Foreign suppliers</b>			
<b>Total</b>		<b>2,587,718,156</b>	<b>2,105,501,876</b>
<b>b. Long term</b>			
Domestic suppliers			
Foreign suppliers			
<b>Total</b>		<b>-</b>	<b>-</b>

**7 . OTHER RECEIVABLES**

	31/03/2026 VND	01/01/2026 VND
<b>a. Short term</b>		
Social insurance, Unemployment insurance	-	13,007,500
Advances	509,700,000	138,000,000
Deposits	203,460,000	203,460,000
Others		
<b>Total</b>	<b>713,160,000</b>	<b>354,467,500</b>
<b>b. Long term</b>		
Social insurance, Unemployment insurance		
Advances		
Deposits		
Others		
<b>Total</b>	<b>-</b>	<b>-</b>



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**8 . DOUBTFUL DEBTS**

	31/03/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
<b>Total value of receivables and debts that are overdue or not due but difficult to be recovered</b>				
<b>Receivables from customers</b>	<b>5,322,265,144</b>	<b>150,155,767</b>	<b>5,322,265,144</b>	<b>150,155,767</b>
Dong Phuong Distribution And Trading Co., Ltd	2,061,894,159	-	2,061,894,159	-
Saigon Bank for Industry and Trade	2,100,000,000	-	2,100,000,000	-
Others	1,160,370,985	150,155,767	1,160,370,985	150,155,767
<b>Prepayments to suppliers</b>	<b>15,268,770</b>	<b>-</b>	<b>15,268,770</b>	<b>-</b>
Long Thanh Tien One Member Co., Ltd	15,268,770	-	15,268,770	-
<b>Cộng</b>	<b>5,337,533,914</b>	<b>150,155,767</b>	<b>5,337,533,914</b>	<b>150,155,767</b>

**9 . PROVISION FOR SHORT-TERM DOUBTFUL DEBTS**

	31/03/2026	31/03/2026	01/01/2026
	USD	VND	VND
- Domestic suppliers	-	(5,123,025,675)	(5,123,025,675)
- Foreign suppliers	(2,456)	(64,352,472)	(64,352,472)
<b>Total</b>	<b>(2,456)</b>	<b>(5,187,378,147)</b>	<b>(5,187,378,147)</b>

**10 . INVENTORIES**

	31/03/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw materials	5,682,740,278	(1,065,074,856)	8,359,139,433	(1,065,074,856)
Tools, supplies	132,619,821	-	116,933,157	-
Work in progress	-	-	8,968,335,571	-
Finished goods	9,052,188,425	(106,371,870)	9,607,234,721	(106,371,870)
<b>Total</b>	<b>14,867,548,524</b>	<b>(1,171,446,726)</b>	<b>27,051,642,882</b>	<b>(1,171,446,726)</b>



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**FINANCIAL STATEMENTS***For the accounting period from 01/01/2026 to 31/03/2026***11 . DEFERRED EXPENSES****a. Short term**

	31/03/2026	01/01/2026
	VND	VND
Tools and consumables awaiting for allocation	235,932,138	308,253,939
Repairing expenses	1,200,702,020	1,020,505,709
Insurance expense	49,930,456	229,321,824
Others	270,543,630	140,068,504
<b>Total</b>	<b>1,757,108,244</b>	<b>1,698,149,976</b>

**b. Long term**

	31/03/2026	01/01/2026
	VND	VND
Tools and consumables awaiting for allocation	347,827,873	334,742,970
Prepaid land rental (*)	15,775,368,802	16,303,936,348
Repairing expenses	1,092,269,459	1,330,382,960
<b>Total</b>	<b>17,215,466,134</b>	<b>17,969,062,278</b>

**12 . TANGIBLE FIXED ASSETS**

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**FINANCIAL STATEMENTS**

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**13 . INTANGIBLE FIXED ASSETS**

	Finite Land use rights VND	Total VND
<b>Historical cost</b>		
<b>Beginning balance</b>	31,750,176,453	31,750,176,453
- Purchase in the period		
- Completed construction investment	12,328,884,684	12,328,884,684
- Liquidation, disposal		
- Others decrease		
<b>Ending balance</b>	44,079,061,137	44,079,061,137
<b>Accumulated depreciation</b>		
<b>Beginning balance</b>	4,756,826,915	4,756,826,915
- Depreciation in the period	180,496,091	180,496,091
- Liquidation, disposal		
- Others decrease		
<b>Ending balance</b>	4,937,323,006	4,937,323,006
<b>Net Carrying amount</b>		
<b>Beginning balance</b>	26,993,349,538	26,993,349,538
<b>Ending balance</b>	39,141,738,131	39,141,738,131

**14 . CONSTRUCTION IN PROGRESS**

	31/03/2026 VND	01/01/2026 VND
F9 condenser	-	64,425,352
Nhon Hoa Aquaculture project (*)	11,171,115,316	23,500,000,000
<b>Total</b>	<b>11,171,115,316</b>	<b>23,564,425,352</b>



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## FINANCIAL STATEMENTS

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### 15 . TRADE PAYABLES

	31/03/2026 USD	31/03/2026 VND	01/01/2026 VND
<b>a. Short term</b>			
<b>Domestic suppliers</b>		<b>23,806,610,677</b>	<b>29,941,121,248</b>
- Phu Son Seafood Company Limited		8,923,938,600	8,265,280,310
- Duka Viet Nam Trading And Service Company Limited		-	6,122,863,845
- Phuc An Trading Technology Joint Stock Company		3,155,265,336	3,088,938,480
- Dong Hoang Seafood Company Limited		2,578,166,070	-
- Others		9,149,240,671	12,464,038,613
<b>Foreign suppliers</b>	<b>32,068.21</b>	<b>845,863,175</b>	<b>845,863,175</b>
<b>Total</b>	<b>32,068.21</b>	<b>24,652,473,852</b>	<b>30,786,984,423</b>
<b>b. Long term</b>			
Domestic suppliers			
Foreign suppliers			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 16 . PREPAYMENTS FROM CUSTOMERS

	31/03/2026 USD	31/03/2026 VND	01/01/2026 VND
<b>a. Short term</b>			
<b>Domestic customers</b>		<b>2,540,058,587</b>	<b>2,632,570,349</b>
- Van Dat Company Limited		2,216,463,410	2,216,463,410
- Others		323,595,177	416,106,939
<b>Foreign customers</b>		<b>-</b>	<b>11,224,115</b>
<b>Total</b>	<b>-</b>	<b>2,540,058,587</b>	<b>2,643,794,464</b>
<b>b. Long term</b>			
Domestic customers			
Foreign customers			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>



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*For the accounting period from 01/01/2026 to 31/03/2026*

	31/03/2026	01/01/2026
	VND	VND
<b>a. Short term Payables</b>		
Value-added tax	398,087,901	332,816,067
Personal income tax	715,746,181	687,175,383
Natural resource tax	3,595,104	6,063,700
Exploitation of natural water resources	38,835,315	-
<b>Total</b>	<b>1,156,264,501</b>	<b>1,026,055,150</b>

<b>b. Long term Receivables</b>	<b>31/03/2026</b>	<b>01/01/2026</b>
	VND	VND
Value-added tax		
Profit tax	6,466,307,408	6,466,307,408
Personal income tax		
Natural resource tax		
Land tax and land rental	125,535,215	753,210,005
<b>Total</b>	<b>6,591,842,623</b>	<b>7,219,517,413</b>

a. Short term	31/03/2026 VND	01/01/2026 VND
Interest expenses	783,802,853	435,223,327
Commission expenses	180,184,720	235,808,420
Audit expenses	215,000,000	215,000,000
<b>Total</b>	<b>1,178,987,573</b>	<b>886,031,747</b>
b. long term		
<b>Total</b>	<b>-</b>	



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**19 . UNEARNED REVENUES**

**a. Short-term**

Revenue received in advance for renting of aquaculture

**31/03/2026**

VND

**01/01/2026**

VND

1,302,272,738

**1,302,272,738**

684,090,917

**684,090,917**

**b. Long-term**

Revenue received in advance for renting of aquaculture

2,386,363,646

2,636,363,646

**2,386,363,646**

**2,636,363,646**

**20 . OTHER PAYABLES**

**a. Short-term**

Payables to Vietnam Bank for Agriculture and Rural Development - Sin Ho Branch (\*)

Trade union fund

Social insurance

Health insurance

Unemployment insurance

Short-term deposits, collateral received

Amounts borrowed from trade union

Others

**31/03/2026**

VND

**01/01/2026**

VND

29,299,428,680

29,299,428,680

1,539,943,806

1,593,091,806

592,798,500

-

166,293,000

-

46,494,000

-

-

10,000,000

500,000,000

-

188,750,937

188,750,937

**Total**

**32,333,708,923**

**31,091,271,423**

**b. Long-term**

Long-term deposits, collateral received

Others

**Total**

**c. Unpaid overdue payables**

**31/03/2026**

VND

**01/01/2026**

VND

29,299,428,680

29,299,428,680

**29,299,428,680**

**29,299,428,680**

The Company has not settled the overdue debts as it has not yet arranged sufficient funds.

(\*) Pursuant to the Appellate judgment No. 217/2022/HS-PT dated 13/04/2022, of the Hanoi People's High Court, An Giang Fisheries Import & Export JSC is liable to reimburse the Agricultural Bank of Vietnam the amount of VND 29,299,428,680, representing the proceeds of the funds embezzled by Quang Chien Company from the Bank



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**21 . BORROWINGS AND FINANCE LEASE LIABILITIES**

	31/03/2026 VND	01/01/2026 VND
Short-term loans (*)	348,382,629,146	353,333,725,377
<b>Total</b>	<b>348,382,629,146</b>	<b>353,333,725,377</b>

(\*) Detail information on short-term loans is as follows:

Lender	Beginning balance 01/01/2026 VND	In period Increase VND	Decrease VND	Ending balance 31/03/2026 VND	Interest rate
PG Bank AG	66,401,239,681	6,167,600,772	6,500,000,000	66,068,840,453	9,5%/năm
BIDV Bank - HCM	269,732,485,696	86,661,846,606	91,080,543,609	265,313,788,693	7,5 - 9,1%/năm
Pesonal loans	17,200,000,000	-	200,000,000	17,000,000,000	18,9 %/năm
<b>Total</b>	<b>353,333,725,377</b>	<b>92,829,447,378</b>	<b>97,780,543,609</b>	<b>348,382,629,146</b>	

**22 . PROVISIONS FOR LONG-TERM PAYABLES**

	31/03/2026 VND	01/01/2026 VND
Severance allowances payables staffs, employees realised under Article 46, Labor Code No. 45/2019/QH14 dated 20/11/2019.	3,283,525,000	3,297,884,900
<b>Total</b>	<b>3,283,525,000</b>	<b>3,297,884,900</b>



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**23 . OWNER'S EQUITY**

**a . Changes in owner's equity**

See page 35

**b . Details of owner's contributed capital**

	Rate %	31/03/2026 VND	Rate %	01/01/2026 VND
- State Capital Investment Corporation - Co., Ltd	8.242	23,168,920,000	8.242	23,168,920,000
- Hung Vuong Corporation	79.583	223,706,250,000	79.583	223,706,250,000
- Others	12.175	34,222,260,000	12.175	34,222,260,000
<b>Total</b>	<b>100.00</b>	<b>281,097,430,000</b>	<b>100.00</b>	<b>281,097,430,000</b>

**c . Capital transactions with owners and distribution of dividends and profits**

	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
Owner's contributed capital		
<i>At the beginning of period</i>	281,097,430,000	281,097,430,000
<i>At the ending of period</i>	281,097,430,000	281,097,430,000

**d . Share**

	31/03/2026 VND	01/01/2026 VND
Quantity of Authorized issuing shares	28,109,743	28,109,743
Quantity of issued shares		
- <i>Common shares</i>	28,109,743	28,109,743
Quantity of circulation shares		
- <i>Common shares</i>	28,109,743	28,109,743
Par value per share	10,000	10,000



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**FINANCIAL STATEMENTS***For the accounting period from 01/01/2026 to 31/03/2026***24 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT****a. Assets leased out**

The Company is currently leasing out farming ponds under operating lease contracts with a leased area of 93,521 m2. The pond rental fee is paid in advance in a lump sum at the commencement of the lease.

**b. Leased assets**

The Company leases land with a one-off payment in An Giang Province and Dong Thap Province under operating lease contracts to use as raw material fish farming areas. The one-off land rental payment is presented in Note 12b.

The Company signed land lease contracts with annual payments to use as the Company's office, enterprises, and raw material fish farming areas from 2013 to 2057. The area of the leased land plots includes:

+ Land area of 242,960.6 m2 in An Giang Province used as the Company's office, seafood processing enterprise, and raw material fish farming area.

+ Land area of 357,404 m2 in Dong Thap Province used as a raw material fish farming area

The Company leases land and assets attached to land at the cold storage in Group 64, Dong Thanh B Cluster, My Thoi Ward, An Giang Province from the receiver of Delta AGF Investment and Construction Joint Stock Company for cold storage business. The rental fee for land and assets attached to land is paid periodically every 06 months until these assets are auctioned and liquidated.

**c. Foreign currencies**

USD

**31/03/2026****01/01/2026**

23,261.76

77,551.52

**d. Bad debts written off****31/03/2026****01/01/2026**

VND

VND

M&amp;T Seafood Corporation

204,650,182,511

204,650,182,511

Viet Phu Foods And Fish Corporation

190,987,313,209

190,987,313,209

Hung Thanh Seafood One Member Co., Ltd

139,318,256,976

139,318,256,976

Fujian Anxin Industrial Co., Ltd

10,430,893,200

10,430,893,200

Delta Investment and Construction JSC

21,364,689,260

21,364,689,260

Egyptian Marking Co., Ltd

13,741,163,476

13,741,163,476

Atlant Pacific JSC

12,240,250,000

12,240,250,000

Pescados Videla S.A

10,283,519,184

10,283,519,184

Mr. Le Thai Hoa

10,200,000,000

10,200,000,000

Ben Tre Aquaproduct Import And Export JSC

5,000,000,000

5,000,000,000

Others

6,986,079,024

6,986,079,024

**Total****625,202,346,840****625,202,346,840**



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**FINANCIAL STATEMENTS***For the accounting period from 01/01/2026 to 31/03/2026***25 . REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES**

	<b>From 01/01/2026 to 31/03/2026 VND</b>	<b>From 01/01/2025 to 31/03/2025 VND</b>
Revenue for sales of export goods	14,011,989,033	8,709,978,528
Revenue for sales of domestic goods	13,756,548,774	10,400,351,746
Revenue from sales of materials, scraps	20,421,780,526	15,859,772,130
Revenue from sales of fish farming and fingerling	11,220,202,000	6,972,080,500
Revenue from sales of goods: packaging	77,584,535	34,916,162
Revenue from sales bladder of fish	-	120,000,000
Revenue from processing activities	28,907,500,686	38,931,091,326
Revenue from cold storage of services	6,778,112,738	4,188,763,776
Revenue from other of services	826,818,180	789,067,339
<b>Total</b>	<b>96,000,536,472</b>	<b>86,006,021,507</b>

**26 . REVENUE DEDUCTIONS**

	<b>From 01/01/2026 to 31/03/2026 VND</b>	<b>From 01/01/2025 to 31/03/2025 VND</b>
Trade discounts	259,168,889	204,591,012
Sales returns	10,392,699	-
<b>Total</b>	<b>269,561,588</b>	<b>204,591,012</b>



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**27 . NET REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES**

	<b>From 01/01/2026 to 31/03/2026 VND</b>	<b>From 01/01/2025 to 31/03/2025 VND</b>
Net revenue for sales of export goods	14,001,596,334	8,709,978,528
Net revenue for sales of domestic goods	13,497,379,885	10,195,760,734
Net revenue from sales of materials, scraps	20,421,780,526	15,859,772,130
Net revenue from sales of fish farming and fingerling	11,220,202,000	6,972,080,500
Net revenue from sales of goods: packaging	77,584,535	34,916,162
Net revenue from sales bladder of fish	-	120,000,000
Net revenue from processing activities	28,907,500,686	38,931,091,326
Net revenue from cold storage of services	6,778,112,738	4,188,763,776
Net revenue from other of services	826,818,180	789,067,339
<b>Total</b>	<b>95,730,974,884</b>	<b>85,801,430,495</b>

**28 . COST OF GOODS SOLD**

	<b>From 01/01/2026 to 31/03/2026 VND</b>	<b>From 01/01/2025 to 31/03/2025 VND</b>
Cost of export goods	12,164,585,818	7,484,467,968
Cost of domestic goods	12,104,314,013	9,194,531,853
Cost of materials, scraps	20,421,780,526	15,823,245,630
Cost of fish farming and fingerling	11,086,021,989	6,251,031,237
Cost of goods: packaging	71,664,462	14,633,918
Cost of bladder of fish	-	207,093,137
Cost of processing activities	29,570,513,895	37,995,845,865
Cost of cold storage of services	6,520,532,727	4,678,854,247
Cost of other of services	943,217,283	775,264,155
<b>Total</b>	<b>92,882,630,713</b>	<b>82,424,968,010</b>



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**FINANCIAL STATEMENTS**

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**29 . FINANCIAL INCOME**

Realized exchange gain  
Unrealized exchange gain  
Interest income, interest from loans

**Total**

**From 01/01/2026  
to 31/03/2026  
VND**

**From 01/01/2025  
to 31/03/2025  
VND**

55,922,172

23,355,155

-

-

2,521,529

3,631,778

**58,443,701**

**26,986,933**

**30 . FINANCIAL EXPENSES**

Interest expenses  
Payment discount, interest from installment sales  
Realized exchange loss

**Total**

**From 01/01/2026  
to 31/03/2026  
VND**

**From 01/01/2025  
to 31/03/2025  
VND**

7,814,712,088

8,105,871,171

149,965,783

143,592,761

33,227,322

1,658,871

**7,997,905,193**

**8,251,122,803**

**31 . OTHER INCOME**

Gain from scrap  
Gain from liquidation, disposal of fixed assets  
Others

**Total**

**From 01/01/2026  
to 31/03/2026  
VND**

**From 01/01/2025  
to 31/03/2025  
VND**

14,000,000

-

227,272,727

10,000,001

9,722,506

9,722,223

**250,995,233**

**19,722,224**



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**32 . OTHER EXPENSES**

Inactive aquaculture expenses  
Expenses during temporary cease productions  
Late payment penalty (tax, insurance)  
Others  
**Total**

<b>From 01/01/2026 to 31/03/2026 VND</b>	<b>From 01/01/2025 to 31/03/2025 VND</b>
148,175,702	272,946,115
991,162,238	-
-	4,334,042
563,763,379	81,950,000
<b>1,703,101,319</b>	<b>359,230,157</b>

**33 . SELLING EXPENSES**

Labor expenses  
Expenses of export  
Expenses of commission  
Expenses of transport  
Expenses of outsourcing services  
**Total**

<b>From 01/01/2026 to 31/03/2026 VND</b>	<b>From 01/01/2025 to 31/03/2025 VND</b>
235,775,023	247,110,598
66,463,312	-
301,128,920	176,167,460
423,953,870	481,924,908
72,588,695	15,134,030
<b>1,099,909,820</b>	<b>920,336,996</b>

**34 . GENERAL AND ADMINISTRATIVE EXPENSES**

Labor expenses  
Expenses of office supplies  
Depreciation expenses  
Tax, Charge, Fee  
Expenses of outsourcing services  
Expenses provision for unemployment benefits  
Other expenses in cash  
**Total**

<b>From 01/01/2026 to 31/03/2026 VND</b>	<b>From 01/01/2025 to 31/03/2025 VND</b>
1,406,722,412	1,470,202,462
12,850,466	22,666,813
56,403,292	85,902,522
11,215,092	23,477,629
460,210,973	272,522,788
142,798,700	-
1,825,505,591	1,342,863,212
<b>3,915,706,526</b>	<b>3,217,635,426</b>



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**35 . BUSINESS AND PRODUCTIONS COST BY ITEMS**

	<b>From 01/01/2026 to 31/03/2026</b>	<b>From 01/01/2025 to 31/03/2025</b>
	VND	VND
Raw materials	36,620,840,992	26,595,231,673
Labour expenses	17,765,312,147	24,554,846,518
General production	23,237,937,375	21,333,942,252
Selling expenses	1,099,909,820	920,336,996
General and administrative expenses	3,915,706,526	3,217,635,426
<b>Cộng</b>	<b>82,639,706,860</b>	<b>76,621,992,865</b>

**36 . BASIC EARNINGS PER SHARE**

Earning per share distributed to common shareholders of the Company is calculated as follows:

	<b>From 01/01/2026 to 31/03/2026</b>	<b>From 01/01/2025 to 31/03/2025</b>
	VND	VND
Net profit after tax	(11,558,839,753)	(9,325,153,740)
Profit distributed to common shares	(11,558,839,753)	(9,325,153,740)
Average number of outstanding common shares in circulation in the period	28,109,743	28,109,743
<b>Basic earnings per share</b>	<b>(411)</b>	<b>(332)</b>

As at 31 March 2026, the Company does not have shares with dilutive potential for earnings per share.

**37 . CURRENT CORPORATE INCOME TAX EXPENSE**

	<b>From 01/01/2026 to 31/03/2026</b>
	VND
<b>Total profit before tax</b>	<b>(11,558,839,753)</b>



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**FINANCIAL STATEMENTS***For the accounting period from 01/01/2026 to 31/03/2026***38 . Additonal information for the items presented in the cash flow statement**

	<b>From 01/01/2026 to 31/03/2026</b>	<b>From 01/01/2025 to 31/03/2025</b>
	<b>VND</b>	<b>VND</b>
<b>a. Proceeds from borrowings during</b>		
Proceeds from ordinary contracts	92,829,447,378	108,803,167,226
<b>b. Actual repayments on principal during</b>		
Repayment on principal from ordinary contracts	97,780,543,609	113,659,170,086

**39 . FINANCIAL INSTRUMENTS****Financial risk management**

The types of financial risks the Company may face include market risk, credit risk, and liquidity risk.

The Company has developed a control system to ensure a reasonable balance between the cost of incurred risks and the cost of risk management. The Company's Board of General Directors is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control.

***Market risk***

The Company may face market risks such as fluctuations in foreign exchange rates and interest rates.

**Exchange rate risk:**

The Company is exposed to foreign exchange risk when there are transactions executed in currencies other than the Vietnamese Dong, such as: loans, revenues, expenses, imports of materials, goods, machinery, and equipment...

**Interest rate risk:**

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

***Credit Risk***

Credit risk is the risk that one party to a financial instrument or contract will fail to discharge an obligation, leading to a financial loss for the Company. The Company has credit risks from its production and business operations (mainly for trade receivables) and financial activities (including bank deposits and other financial instruments).



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	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
<b>As at 31/03/2026</b>				
Cash and cash equivalents	4,387,390,687			4,387,390,687
Trade receivables, other receivables	80,443,552,140			80,443,552,140
<b>Total</b>	<b>84,830,942,827</b>	<b>-</b>	<b>-</b>	<b>84,830,942,827</b>
<b>As at 01/01/2026</b>				
Cash and cash equivalents	12,315,323,126			12,315,323,126
Trade receivables, other receivables	89,772,408,237			89,772,408,237
<b>Total</b>	<b>102,087,731,363</b>	<b>-</b>	<b>-</b>	<b>102,087,731,363</b>

### Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting its financial obligations as they fall due due to a shortage of funds. The Company's liquidity risk primarily arises from the fact that financial assets and financial liabilities have different maturity dates.

The payment terms of financial liabilities based on the expected contractual payments (on the basis of the cash flows of the principal amounts) are as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
<b>As at 31/03/2026</b>				
Borrowings and debts	348,382,629,146			348,382,629,146
Trade payables, other payables	56,986,182,775			56,986,182,775
Accrued expenses	1,178,987,573			1,178,987,573
<b>Total</b>	<b>406,547,799,494</b>	<b>-</b>	<b>-</b>	<b>406,547,799,494</b>
<b>As at 01/01/2026</b>				
Borrowings and debts	353,333,725,377			353,333,725,377
Trade payables, other payables	61,878,255,846			61,878,255,846
Accrued expenses	886,031,747			886,031,747
<b>Total</b>	<b>416,098,012,970</b>	<b>-</b>	<b>-</b>	<b>416,098,012,970</b>

The Company believes that the concentration of risk with respect to debt repayment is manageable. The Company has the ability to pay debts as they fall due from cash flows from operating activities and proceeds from maturing financial assets.



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**FINANCIAL STATEMENTS**

*For the accounting period from 01/01/2026 to 31/03/2026*

**40 . SEGMENT REPORTING**

**a. Under business fields**

Due to only operating in seafood processing and trading, the Company does not present Segment Reports by business sector.

**b Under geographical areas**

Net revenue from sales of goods and rendering of services

	<b>From 01/01/2026 to 31/03/2026</b>	<b>From 01/01/2025 to 31/03/2025</b>
Export	14,001,596,334	8,709,978,528
Domestic	81,729,378,550	77,091,451,967
<b>Total</b>	<b>95,730,974,884</b>	<b>85,801,430,495</b>


Approve, 17 April 2026.

**LEGAL REPRESENTATIVE**

**DEPUTY GENERAL DIRECTOR**



**Nguyen Hoang Kha**  
**PREPARED**



**Ho Xuan Huong**  
**CHIEF ACCOUNTANT**



*Huỳnh Xuân Vinh*



**AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY**

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**10. TANGIBLE FIXED ASSETS**

	Buildings, structures	Machineries, equipment	Transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
<b>Historical cost</b>						
<b>Beginning balance</b>	<b>147,544,491,860</b>	<b>325,446,547,124</b>	<b>9,738,220,641</b>	<b>251,535,054</b>	<b>167,975,909</b>	<b>483,148,770,588</b>
- Purchase in the period	-	185,200,000	761,368,404	-	-	946,568,404
- Completed construction investment	-	1,045,761,172	-	-	-	1,045,761,172
- Liquidation, disposal	-	-	1,391,738,291	-	-	1,391,738,291
- Others decrease	-	-	-	-	-	-
<b>Ending balance</b>	<b>147,544,491,860</b>	<b>326,677,508,296</b>	<b>9,107,850,754</b>	<b>251,535,054</b>	<b>167,975,909</b>	<b>483,749,361,873</b>
<b>Accumulated depreciation</b>						
<b>Beginning balance</b>	<b>115,073,202,436</b>	<b>311,210,893,115</b>	<b>9,738,220,641</b>	<b>240,947,554</b>	<b>150,956,662</b>	<b>436,414,220,408</b>
- Depreciation in the period	1,249,596,675	1,261,593,897	2,339,074	2,887,500	2,127,405	2,518,544,551
- Liquidation, disposal	-	-	1,391,738,291	-	-	1,391,738,291
- Others decrease	-	-	-	-	-	-
<b>Ending balance</b>	<b>116,322,799,111</b>	<b>312,472,487,012</b>	<b>8,348,821,424</b>	<b>243,835,054</b>	<b>153,084,067</b>	<b>437,541,026,668</b>
<b>Net Carrying amount</b>						
<b>Beginning balance</b>	32,471,289,424	14,235,654,009	-	10,587,500	17,019,247	46,734,550,180
<b>Ending balance</b>	31,221,692,749	14,205,021,284	759,029,330	7,700,000	14,891,842	46,208,335,205



**AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY**

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

**FINANCIAL STATEMENTS**

*For the accounting period from 01/01/2026 to 31/03/2026*

**20. OWNER'S EQUITY**

**a. Changes in owner's equity**

	Contributed capital VND	Share premium VND	Retained earnings VND	Capital expenditure fund VND	Total VND
Beginning balance of previous period	281,097,430,000	411,288,522,916	(876,075,930,001)	1,508,727,551	(182,181,249,534)
Loss for previous period	-	-	(2,511,840,190)	-	(2,511,840,190)
Ending balance of previous period	281,097,430,000	411,288,522,916	(878,587,770,191)	1,508,727,551	(184,693,089,724)
Beginning balance of current period	281,097,430,000	411,288,522,916	(878,587,770,191)	1,508,727,551	(184,693,089,724)
Loss for this period	-	-	(11,558,839,753)	-	(11,558,839,753)
Ending balance of this period	281,097,430,000	411,288,522,916	(890,146,609,944)	1,508,727,551	(196,251,929,477)