



SEAPRIMEXCO VIETNAM

REVIEWED FINANCIAL STATEMENTS
For the six-month period ended 30 June 2026

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SEAPRIMEXCO VIETNAM

Address: No. 8, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Viet Nam

MANAGEMENT'S REPORT

Management of Seaprimexco Vietnam (hereinafter referred to as "the Company") hereby presents its report and the reviewed financial statements of the Company for the six-month period ended 30 June 2026.

MEMBERS OF THE BOARD OF DIRECTORS, THE SUPERVISORY COMMITTEE AND MANAGEMENT

Members of the Board of Directors during the period and on the date of this report include:

<u>Full name</u>	<u>Position</u>
Mr. Bui Vinh Hoang Chuong	Chairperson
Mr. Nguyen Van Khanh	Vice Chairperson (temporarily suspended from the position effective from 24 April 2026)
Mr. Bui Nguyen Khanh	Member
Mr. Nguyen Hong Duc	Member
Mr. Bui The Hung	Member
Mr. Le Thanh Phuong	Member
Mr. Huynh Nhat Vu	Member

Members of the Supervisory Committee during the period and on the date of this report include:

<u>Full name</u>	<u>Position</u>
Mr. Dang Chien Thang	Head
Mr. Do Huu Duy	Member
Mr. Vu Ha Nam	Member

Members of management during the period and on the date of this report include:

<u>Full name</u>	<u>Position</u>
Mr. Bui Nguyen Khanh	Vice General Director in charge
Mr. Bui Vinh Hoang Chuong	Vice General Director
Ms. Phan Thi Ngoc Anh	Vice General Director
Mr. To Tan Hoai	Vice General Director

AUDITOR

The accompanying financial statements were reviewed by RSM Vietnam Auditing & Consulting Company Limited, a member firm of RSM International.

(See the next page)

MANAGEMENT'S REPORT (CONTINUED)

RESPONSIBILITY OF MANAGEMENT

The Company's management is responsible for preparing the financial statements of each period which give a true and fair view of the financial position of the Company and the results of its operations and its cash flows. In preparing these financial statements, management is required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting principles have been followed, subject to any departures that need to be disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement the internal control system effectively for a fair preparation and presentation of the financial statements so as to mitigate error or fraud.

Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and ensure that the financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and prevailing accounting regulations in Vietnam. Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Management confirms that the Company has complied with the above requirements in preparing these financial statements.

STATEMENT BY MANAGEMENT

In management's opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2026 and the results of its operations and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and prevailing accounting regulations in Vietnam.

For and on behalf of management,



Bui Nguyen Khanh
Vice General Director in charge

Ca Mau, 13 August 2026

No: 24/2026/SX-RSMHCM

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **Shareholders**
Member of the Board of Directors
Member of Management
SEAPRIMEXCO VIETNAM

We have reviewed the accompanying interim financial statements of Seaprimexco Vietnam prepared on 13 August 2026 as set out from page 05 to page 32, which comprise the statement of financial position as at 30 June 2026 and the income statement and cash-flow statement for the six-month period then ended, and selected notes to the financial statements.

Management's Responsibility

Management is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting System and relevant legislation as to the preparation and presentation of interim financial statements and for such internal control as management determines is necessary to enable the preparation and presentation of the interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with the Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

(See the next page)

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION (CONTINUED)

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view of the financial position of Seaprimexco Vietnam as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting System and relevant legislation as to the preparation and presentation of interim financial statements.

pp GENERAL DIRECTOR



Luc Thi Van

Vice General Director

Audit Practice Registration Certificate:
0172-2023-026-1

RSM Vietnam Auditing & Consulting Company Limited

Ho Chi Minh City, 13 August 2026

SEAPRIMEXCO VIETNAM

Address: No. 8, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Viet Nam

Form B 01a - DN

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Expressed in VND

ASSETS	Code	Notes	As at 30 Jun. 2026	As at 01 Jan. 2026
A. CURRENT ASSETS	100		535,124,968,935	401,664,857,502
I. Cash and cash equivalents	110	5.1	116,498,644,452	130,909,143,119
1. Cash	111		116,498,644,452	120,909,143,119
2. Cash equivalents	112		-	10,000,000,000
II. Current financial investments	120		115,099,652,074	35,941,680,107
1. Held to maturity investments	123	5.2	115,099,652,074	35,941,680,107
III. Current account receivables	130		112,052,425,535	88,538,203,429
1. Trade receivables	131	5.3	100,491,552,648	76,119,733,311
2. Advances to suppliers	132	5.4	8,777,932,536	10,245,918,800
3. Other current receivables	135	5.5	2,865,590,591	2,255,201,558
4. Provision for doubtful debts	136		(82,650,240)	(82,650,240)
IV. Inventories	140	5.6	186,716,726,321	136,393,633,496
1. Inventories	141		191,728,884,530	141,405,791,705
2. Provision for decline in value of inventories	142		(5,012,158,209)	(5,012,158,209)
V. Other current assets	160		4,757,520,553	9,882,197,351
1. Current prepayments	161	5.10	1,375,806,721	797,802,134
2. Value added tax deductible	162	5.13	3,381,713,832	9,084,395,217
B. NON-CURRENT ASSETS	200		85,833,308,998	82,407,210,440
I. Non-current account receivables	210		1,294,500,000	1,414,500,000
1. Other non-current receivables	215	5.5	1,294,500,000	1,414,500,000
II. Fixed assets	220		69,668,356,053	70,793,062,265
1. Tangible fixed assets	221	5.8	69,139,226,000	70,250,944,954
Cost	222		201,862,292,355	199,328,902,900
Accumulated depreciation	223		(132,723,066,355)	(129,077,957,946)
2. Intangible fixed assets	227	5.9	529,130,053	542,117,311
Cost	228		860,722,108	860,722,108
Accumulated amortisation	229		(331,592,055)	(318,604,797)
III. Non-current assets in progress	250		7,350,244,269	2,605,107,538
1. Construction in progress	252	5.7	7,350,244,269	2,605,107,538
IV. Non-current financial investments	260		5,500,000,000	5,500,000,000
1. Non-current held to maturity investments	265	5.2	5,500,000,000	5,500,000,000
V. Other non-current assets	270		2,020,208,676	2,094,540,637
1. Non-current prepayments	271	5.10	2,020,208,676	2,094,540,637
TOTAL ASSETS (280 = 100 + 200)	280		620,958,277,933	484,072,067,942

(See the next page)

SEAPRIMEXCO VIETNAM

Address: No. 8, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Viet Nam

Form B 01a - DN

STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2026

Expressed in VND

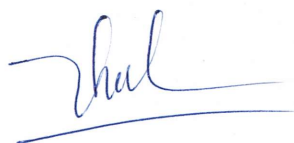
RESOURCES	Code	Notes	As at 30 Jun. 2026	As at 01 Jan. 2026
C. LIABILITIES	300		372,140,968,833	290,806,507,138
I. Current liabilities	310		372,140,968,833	290,806,507,138
1. Trade payables	311	5.11	35,673,125,910	22,501,149,117
2. Advances from customers	312		1,090,416,881	1,193,730,812
3. Dividends and profits payable	313	5.12	3,964,240,975	17,128,927,675
4. Taxes and amounts payable to the State budget	314	5.13	1,650,414,956	3,518,787,522
5. Payables to employees	315	5.14	10,437,693,253	15,999,988,050
6. Other current payables	320	5.15	2,670,877,625	2,024,461,344
7. Current loans	321	5.16	312,122,318,044	220,347,723,377
8. Current provisions	322	5.17	1,506,406,412	5,249,454,468
9. Bonus and welfare fund	323	5.18	3,025,474,777	2,842,284,773
D. OWNER'S EQUITY	400	5.19	248,817,309,100	193,265,560,804
1. Owner's contributed capital	411		143,731,660,000	97,485,790,000
Ordinary shares carrying voting rights	411a		143,731,660,000	97,485,790,000
2. Share premiums	412		3,557,800,849	3,795,380,849
3. Treasury shares	415		(15,471,908,920)	(15,471,908,920)
4. Investment and development fund	418		53,728,149,438	-
5. Retained earnings	420		63,271,607,733	107,456,298,875
Beginning accumulated retained earnings	420a		42,056,790,433	65,149,070,817
Retained earnings of the current year	420b		21,214,817,300	42,307,228,058
TOTAL RESOURCES (440 = 300 + 400)	440		620,958,277,933	484,072,067,942

Approved, 13 August 2026

PREPARED BY

CHIEF FINANCIAL OFFICER
CUM CHIEF ACCOUNTANT

LEGAL REPRESENTATIVE



Nguyen Thi Anh Thu



Tran Trong Tai



Bui Nguyen Khanh

SEAPRIMEXCO VIETNAM

Address: No. 8, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Viet Nam

Form B 02a - DN

INCOME STATEMENT

For the six-month period ended 30 June 2026

Expressed in VND

ITEMS	Code	Notes	Current period	Previous period
1. Revenue	01		373,079,361,495	415,565,050,274
2. Deductions	02		7,471,834,772	-
3. Net revenue	10	5.21	365,607,526,723	415,565,050,274
4. Cost of sales	11	5.22	314,164,007,702	363,219,072,620
5. Gross profit	20		51,443,519,021	52,345,977,654
6. Finance income	22	5.23	4,327,154,561	8,541,883,494
7. Finance expense	23	5.24	5,040,365,236	5,552,559,817
<i>Of which, interest expense</i>	24		4,208,325,001	5,191,099,400
8. Selling expense	25	5.25	11,797,686,896	16,562,499,934
9. General and administrative expense	26	5.26	9,906,878,714	9,404,881,711
10. Operating profit/(loss)	30		29,025,742,736	29,367,919,686
11. Other income	31		843,157,451	453,664,773
12. Other expense	32		308,755,119	198,850,224
13. Net other income/(loss)	40		534,402,332	254,814,549
14. Accounting profit/(loss) before tax	50		29,560,145,068	29,622,734,235
15. Current corporate income tax expense	51	5.28	1,408,447,768	1,925,329,150
16. Net profit/(loss) after tax	60		28,151,697,300	27,697,405,085
17. Basic earnings per share	70	5.19.6	2,029	2,701
18. Diluted earnings per share	71	5.19.7	2,029	1,800

Approved, 13 August 2026

PREPARED BY

CHIEF FINANCIAL OFFICER
CUM CHIEF ACCOUNTANT

LEGAL REPRESENTATIVE



Nguyen Thi Anh Thu



Tran Trong Tai



Bui Nguyen Khanh

CASH-FLOW STATEMENT

(Indirect method)

For the six-month period ended 30 June 2026

Expressed in VND

ITEMS	Code	Notes	Current period	Previous period
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit /(loss) before taxes	01		29,560,145,068	29,622,734,235
2. Adjustment for:				
Depreciation and amortisation	02	5.27	4,003,095,667	3,864,766,733
Provisions	03	5.27	(3,743,048,056)	376,825,856
Foreign exchange gains/losses from revaluation of foreign currency monetary items	04	5.23	(340,405,866)	(2,787,214,158)
Gains/losses from investment and financing activities	05		(877,086,379)	(1,224,530,239)
Interest expense	06	5.24	4,208,325,001	5,191,099,400
3. Operating profit /(loss) before adjustments to working capital	08		32,811,025,435	35,043,681,827
Increase or decrease in accounts receivable	09		(17,634,740,600)	4,577,451,877
Increase or decrease in inventories	10		(50,323,092,825)	14,891,194,979
Increase or decrease in accounts payable (excluding interest expense and CIT payable)	11		6,066,268,575	726,740,915
Increase or decrease prepaid expenses	12		(503,672,626)	617,294,681
Interest paid	14		(4,208,325,001)	(5,191,099,400)
Corporate income tax paid	15	5.13	(1,427,831,475)	(752,396,818)
Other cash outflows from operating activities	17		(4,726,789,000)	(2,968,156,139)
Net cash from operating activities	20		(39,947,157,517)	46,944,711,922
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition and construction of fixed assets and other long-term assets	21		(7,623,526,186)	(6,631,663,967)
2. Proceeds from disposals of fixed assets and other long-term assets	22		4,545,455	60,000,000
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(111,253,577,571)	(27,032,089,384)
4. Repayments from borrowers and proceeds from sales of debts instruments of other entities	24		32,570,541,016	29,678,741,630
5. Interest and dividends received	27		496,330,512	779,367,843
Net cash from investing activities	30		(85,805,686,774)	(3,145,643,878)

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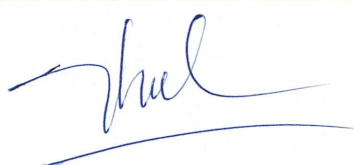
CASH-FLOW STATEMENT (CONTINUED)
(Indirect method)

For the six-month period ended 30 June 2026

Expressed in VND

ITEMS	Code	Notes	Current period	Previous period
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuing stocks and capital contribution from owners	31	5.19.3	46,245,870,000	-
2. Proceeds from borrowings	33	5.29	368,662,154,823	341,855,148,959
3. Repayment of borrowings	34	5.30	(276,886,180,156)	(357,940,630,712)
4. Dividends paid	36	5.19.5	(26,862,946,700)	(157,417,755)
Net cash from financing activities	40		111,158,897,967	(16,242,899,508)
NET INCREASE/(DECREASE) IN CASH				
(50 = 20+30+40)	50		(14,593,946,324)	27,556,168,536
Cash and cash equivalents at beginning of year	60		130,909,143,119	20,405,436,038
Impact of exchange rate fluctuation	61		183,447,657	2,627,837,299
CASH AND CASH EQUIVALENTS				
AT END OF PERIOD (70 = 50+60+61)	70	5.1	116,498,644,452	31,718,705,066

PREPARED BY



Nguyen Thi Anh Thu

CHIEF FINANCIAL OFFICER
CUM CHIEF ACCOUNTANT


Tran Trong Tai

Approved, 13 August 2026

LEGAL REPRESENTATIVE



Bui Nguyen Khanh

SELECTED NOTES TO THE FINANCIAL STATEMENTS

1. CORPORATE INFORMATION**1.1. Structure of ownership**

Seaprimexco Vietnam (hereinafter referred to as "the Company") has been incorporated in accordance with the Business Registration Certificate No. 613000035 dated 21 October 2004 and other amended certificates thereafter with the latest one dated 03 March 2026, with the enterprise code No. 2000105020 granted by Ca Mau Province's Department of Finance to change the charter capital.

On 29 December 2017, the Ha Noi Stock Exchange issued Decision No. 1065/QD-SGDHN, approving the Company's registration of shares with the security code CAT.

The latest charter capital as stipulated in the Business Registration Certificate is VND 143,731,660,000.

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

1.2. Business sector

Producing and exporting seafood.

1.3. Operating industry and principal activities

The Company is principally engaged in processing, preserving seafood and products from seafood; details: production, processing, preservation, trading, exporting, temporary importing, and re-exporting of seafood products.

1.4. Normal operating cycle

The Company's normal operating cycle is carried out for a period of 12 months.

1.5. The Company's structure

The Company's dependent units as at 30 June 2026 were as follows:

Name	Operating industry	Address
Mat Hang Moi seafood processing enterprise	Processing, preserving seafood and products from seafood	No. 8, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Vietnam
Dam Doi seafood processing enterprise	Processing, preserving seafood and products from seafood	No. 589, Duong Thi Cam Van Street, Dam Doi Commune, Ca Mau Province, Vietnam
Song Doc seafood processing enterprise	Processing, preserving seafood and products from seafood	No. 169, Hamlet 7, Song Doc Commune, Ca Mau Province, Vietnam

1.6. The number of employees

The number of employees as at 30 June 2026 was 529 (31 December 2025: 596).

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. FINANCIAL YEAR AND REPORTING AND FUNCTIONAL

2.1. Financial year

The Company's financial year is from 01 January to 31 December.

2.2. Reporting and functional currency

The Company maintains its accounting records in VND.

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

3.1. Accounting system

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 ("Circular 99"), replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance ("Circular 200") guiding the corporate accounting system.

3.2. Statement of compliance with Vietnamese accounting standards, Vietnamese corporate accounting system

The accompanying financial statements, expressed in Vietnamese Dong ("VND"), are prepared under the historical cost convention, and in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System issued under Circular 99, and prevailing accounting regulations in Vietnam.

3.3. Basis of preparation of the interim financial statement

The interim financial statements for the six-month accounting period ended 30 June 2026 have been prepared in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System issued under Circular 99, and prevailing accounting regulations in Vietnam.

These interim financial statements do not include all the disclosures required for annual financial statements and should therefore be read in conjunction with the Company's financial statements for the financial year ended 31 December 2025.

In preparing these interim financial statements, the Company has focused on presenting significant transactions and events occurring during the reporting period.

3.4. Forms of accounting records

The form of accounting records applied in the Company is the General Journal.

4. ACCOUNTING POLICIES

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

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE STATEMENT OF FINANCIAL POSITION, THE INCOME STATEMENT, AND THE CASH FLOW STATEMENT

5.1. Cash and cash equivalents

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Cash in hand	1,267,112,087	370,027,924
Cash at bank (*)	115,231,532,365	120,539,115,195
Cash equivalents	-	10,000,000,000
Total	116,498,644,452	130,909,143,119

(*) Demand deposits are detailed as follows:

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Bank for Investment and Development of Vietnam - Ca Mau Branch	67,859,327,060	34,754,947,541
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ca Mau Branch	27,872,072,218	69,429,408,974
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ca Mau Branch	15,663,100,440	7,933,947,456
Other banks	3,837,032,647	8,420,811,224
Total	115,231,532,365	120,539,115,195

As at 30 June 2026, demand deposits at the Bank for Investment and Development of Vietnam - Ca Mau Branch amounting to USD 2,400,000 (equivalent to VND 63,086,400,000), at the Vietnam Joint Stock Commercial Bank for Industry and Trade - Ca Mau Branch amounting to USD 1,500,000 (equivalent to VND 26,286,000,000), and at the Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ca Mau Branch amounting to USD 539,000 (equivalent to VND 14,168,154,000), are pledged as bank loan security - Refer to Note 5.18.

5.2. Held to maturity investments

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Current:		
Term deposits with an original term of 06 months	31,286,000,000	5,000,000,000
Term deposits with an original term of 12 months	82,925,860,672	25,461,272,312
Interest receivables	887,791,402	511,580,990
Bonds	-	4,968,826,805
Total	115,099,652,074	35,941,680,107

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Non-current:		
Vietnam Bank for Agriculture and Rural Development Bonds	500,000,000	500,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade Bonds	5,000,000,000	5,000,000,000
Total	5,500,000,000	5,500,000,000

The current term deposits and non-current bonds as at 30 June 2026 were pledged as bank loan security - Refer to Note 5.18.

5.3. Current trade receivables

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Amount	Provisions	Amount	Provisions
Trade receivables from related parties	-	-	345,600,000	-
Trade receivables greater than or equal to 10% of total balance:				
Amanda Seafood Pte Ltd	64,068,325,622	-	43,519,616,586	-
Premier Marine Canada INC	29,260,668,596	-	17,418,189,910	-
Other customers	7,162,558,430	(82,650,240)	14,836,326,815	(82,650,240)
Total	100,491,552,648	(82,650,240)	76,119,733,311	(82,650,240)

5.4. Current advances to suppliers

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Advances to suppliers greater than or equal to 10% of total balance:		
Anh Phat Company Limited	6,422,250,000	6,422,250,000
Tin Quang Forklift Company Limited	1,705,980,000	1,705,980,000
Other suppliers	649,702,536	2,117,688,800
Total	8,777,932,536	10,245,918,800

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.5. Other receivables

	As at 30 Jun. 2026		As at 01 Jan. 2026	
	VND		VND	
	Amount	Provisions	Amount	Provisions
Current:				
Receivables from related parties - Refer to Note 6.2	2,368,982,429	-	2,065,844,887	-
Other receivables	496,608,162	-	189,356,671	-
Total	<u>2,865,590,591</u>	<u>-</u>	<u>2,255,201,558</u>	<u>-</u>
Non-current:				
Deposits	1,294,500,000	-	1,414,500,000	-

5.6. Inventories

	As at 30 Jun. 2026		As at 01 Jan. 2026	
	VND		VND	
	Cost	Provisions	Cost	Provisions
Raw materials	10,862,697,144	-	8,106,524,129	-
Tools and supplies	221,222,511	-	335,354,459	-
Finished goods	180,644,964,875	(5,012,158,209)	129,728,132,083	(5,012,158,209)
Goods on consignment	-	-	3,235,781,034	-
Total	<u>191,728,884,530</u>	<u>(5,012,158,209)</u>	<u>141,405,791,705</u>	<u>(5,012,158,209)</u>

5.7. Construction in progress

	As at 30 June 2026 VND	As at 01 Jan. 2026 VND
Relocation expenses of the factory for the 1,200-ton cold storage project at No. 8, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province	6,142,000,000	2,578,400,000
Others	1,208,244,269	26,707,538
Total	<u>7,350,244,269</u>	<u>2,605,107,538</u>

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.8. Tangible fixed assets

Items	Buildings, structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Other VND	Total VND
Cost:						
As at 01 Jan. 2026	66,271,299,507	123,424,160,511	4,600,891,949	215,011,990	4,817,538,943	199,328,902,900
Purchase	-	1,352,500,000	668,445,455	-	-	2,020,945,455
Self-construction	-	-	-	-	857,444,000	857,444,000
Disposals	-	(345,000,000)	-	-	-	(345,000,000)
As at 30 June 2026	66,271,299,507	124,431,660,511	5,269,337,404	215,011,990	5,674,982,943	201,862,292,355
Accumulated depreciation:						
As at 01 Jan. 2026	34,386,337,066	87,320,158,143	4,156,369,409	215,011,990	3,000,081,338	129,077,957,946
Depreciation	1,092,769,854	2,590,468,708	118,718,017	-	188,151,830	3,990,108,409
Disposals	-	(345,000,000)	-	-	-	(345,000,000)
As at 30 June 2026	35,479,106,920	89,565,626,851	4,275,087,426	215,011,990	3,188,233,168	132,723,066,355
Net book value:						
As at 01 Jan. 2026	31,884,962,441	36,104,002,368	444,522,540	-	1,817,457,605	70,250,944,954
As at 30 June 2026	30,792,192,587	34,866,033,660	994,249,978	-	2,486,749,775	69,139,226,000

All tangible fixed assets were pledged as bank loan security - Refer to Note 5.18.

The historical cost of tangible fixed assets fully depreciated but still in use totalled VND 53,978,105,750.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Details of tangible fixed assets in existence during the period are as follows:

	Cost VND	Accumulated depreciation VND	Net book value VND
Buildings, structures:			
Mat Hang Moi seafood processing enterprise	33,713,151,250	17,358,186,466	16,354,964,784
Dam Doi seafood processing enterprise	18,550,173,916	10,137,598,130	8,412,575,786
Song Doc seafood processing enterprise	14,007,974,341	7,983,322,324	6,024,652,017
Machinery and equipment:			
Mat Hang Moi seafood processing enterprise	60,209,559,773	43,768,174,734	16,441,385,039
Dam Doi seafood processing enterprise	37,419,825,665	25,729,570,299	11,690,255,366
Song Doc seafood processing enterprise	26,802,275,073	20,067,881,818	6,734,393,255
Motor vehicles:			
Mat Hang Moi seafood processing enterprise	4,373,149,128	3,406,765,815	966,383,313
Dam Doi seafood processing enterprise	410,964,964	410,964,964	-
Song Doc seafood processing enterprise	485,223,312	457,356,647	27,866,665
Office equipment:			
Song Doc seafood processing enterprise	215,011,990	215,011,990	-
Other:			
Mat Hang Moi seafood processing enterprise	1,838,682,635	1,622,954,284	215,728,351
Song Doc seafood processing enterprise	3,836,300,308	1,565,278,884	2,271,021,424
As at 30 Jun. 2026	201,862,292,355	132,723,066,355	69,139,226,000

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.9. Intangible fixed assets

Items	Land use rights VND	Computer software VND	Total VND
Cost:			
As at 01 Jan. 2026	555,947,886	304,774,222	860,722,108
As at 30 Jun. 2026	555,947,886	304,774,222	860,722,108
Accumulated amortisation:			
As at 01 Jan. 2026	78,529,647	240,075,150	318,604,797
Amortisation	3,959,478	9,027,780	12,987,258
As at 30 Jun. 2026	82,489,125	249,102,930	331,592,055
Net book value:			
As at 01 Jan. 2026	477,418,239	64,699,072	54,2117,311
As at 30 Jun. 2026	473,458,761	55,671,292	529,130,053

All of land use rights were pledged as loan security - Refer to 5.18.

5.10. Prepayments

	As at 30 June. 2026 VND	As at 01 Jan. 2026 VND
Current:		
Tools and consumable expenditure	151,297,613	233,941,802
Other expense	1,224,509,108	563,860,332
Total	1,375,806,721	797,802,134
Non-current:		
Tools and consumable expenditure	728,508,117	1,280,377,656
Cost of repairing and upgrading equipment and factories	811,582,850	328,605,467
Other expenses	480,117,709	485,557,514
Total	2,020,208,676	2,094,540,637

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.11. Current trade payables

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Amount	Payable amount	Amount	Payable amount
Trade payables greater than 10% of total balance:				
Ngoc Phat Seafood Private Enterprise	13,009,130,600	13,009,130,600	7,838,457,695	7,838,457,695
Other suppliers	22,663,995,310	22,663,995,310	14,662,691,422	14,662,691,422
Total	<u>35,673,125,910</u>	<u>35,673,125,910</u>	<u>22,501,149,117</u>	<u>22,501,149,117</u>

5.12. Dividend or profit payables

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Dividend or profit payables to related parties	-	6,062,895,500
Dividend or profit payables to others	3,964,240,975	11,066,032,175
Total	<u>3,964,240,975</u>	<u>17,128,927,675</u>

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.13. Taxes and amounts payable to the State budget

	As at 30 June 2026 VND	Occurred VND	Deductible VND	Refunded VND	As at 01 Jan. 2026 VND
Value added tax deductible	3,381,713,832	4,819,102,680	(1,443,800,121)	(9,077,983,944)	9,084,395,217
	As at 30 June 2026 VND	Movements in the period VND			As at 01 Jan. 2026 VND
	Payable	Payable	Paid	Deductible	Payable
Value added tax	-	1,443,800,121	-	(1,443,800,121)	-
Value added tax for imported goods	-	442,473,019	(442,473,019)	-	-
Corporate income tax	958,014,121	1,408,447,768	(1,427,831,475)	-	977,397,828
Personal income tax	687,534,835	1,557,609,051	(910,787,919)	-	40,713,703
Natural resource tax	4,866,000	27,419,600	(27,969,600)	-	5,416,000
Land rental	-	115,115,873	(2,610,375,864)	-	2,495,259,991
Other taxes	-	53,591,845	(53,591,845)	-	-
Total	1,650,414,956	5,048,457,277	(5,473,029,722)	(1,443,800,121)	3,518,787,522

5.14. Payable to employees

Representing salary payables to employees as at 30 June 2026.

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.15. Other current payables

	As at 30 June 2026 VND	As at 01 Jan. 2026 VND
Deposits	913,000,000	904,417,875
Other payables	1,757,877,625	1,120,043,469
Total	2,670,877,625	2,024,461,344

5.16. Current provisions for payables

Representing a provision payable as at 30 June 2026 for anti-dumping tax on shrimp in the United State market.

5.17. Bonus and Welfare funds

	Current period VND	Previous period VND
Beginning balance	2,842,284,773	2,370,328,375
Distribution in period	4,734,479,004	2,670,534,652
Other increase	175,500,000	327,484,465
Using in period	(4,726,789,000)	(3,141,351,002)
Ending balance	3,025,474,777	2,226,996,490

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.18. Current loans

	As at 30 June 2026			Movements in the period			As at 01 Jan. 2026		
	VND			VND			VND		
	Value	Payable value		Increase	Decrease		Value	Payable value	
Bank loans in VND:									
Joint Stock Commercial Bank for Investment and Development of Vietnam	131,500,158,458	131,500,158,458		131,500,158,458			95,255,477,069		
Vietnam Bank for Agriculture and Rural Development	59,933,022,566	59,933,022,566		85,209,949,913			45,668,138,385		
Bank for Foreign Trade of Vietnam	14,143,065,973	14,143,065,973		14,143,065,973			3,735,854,023		
Vietnam Joint Stock Commercial Bank for Industry and Trade	49,848,790,087	49,848,790,087		62,238,870,132			68,711,537,400		
Standard Chartered Bank (Vietnam) Limited	49,600,060,960	49,600,060,960		51,600,060,960			-		
Subtotal	305,025,098,044	305,025,098,044		344,692,105,436			213,371,006,877		
Bank loans in USD:									
Vietnam Bank for Agriculture and Rural Development	7,097,220,000	7,097,220,000		23,970,049,387			6,976,716,500		
Total	312,122,318,044	312,122,318,044		368,662,154,823			220,347,723,377		

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Details of the loans are as follows:

- Loans from Joint Stock Commercial Bank for Investment and Development of Vietnam - Ca Mau Branch:
 - Credit line: VND 340,000,000,000.
 - Loan term: Less than 12 months.
 - Interest rate: 2.5 - 7.5%/year.
 - Purpose: Supplement working capital for production and business activities.
 - Mortgage:
 - USD demand deposits - Refer to Note 5.1;
 - Deposits - Refer to Note 5.2;
 - All fixed assets of Dam Doi Seafood Processing Enterprise and factory 118 of Mat Hang Moi seafood processing enterprise - Refer to Note 5.8;
 - Land use rights at Hamlet 7, Ly Van Lam Ward, Ca Mau Province - Refer to Note 5.9.

- Loans from Vietnam Bank for Agriculture and Rural Development - Ca Mau Branch:
 - Credit line: VND 80,000,000,000.
 - Loan term: Less than 12 months.
 - Interest rate: 4.0%/year.
 - Purpose: Supplement working capital for production and business activities.
 - Mortgage:
 - Deposits - Refer to Note 5.2;
 - Bonds issued by Vietnam Bank for Agriculture and Rural Development - Refer to Note 5.2;
 - All fixed assets of Song Doc Seafood Processing Enterprise - Refer to Note 5.8.

- Loans from Bank for Foreign Trade of Vietnam - Ca Mau Branch:
 - Credit line: VND 90,000,000,000.
 - Loan term: Less than 12 months.
 - Interest rate: 4.1%/year.
 - Purpose: Supplement working capital for production and business activities.
 - Mortgage:
 - Deposits - Refer to Note 5.2;
 - All fixed assets of factory 196 of the Mat Hang Moi seafood processing enterprise - Refer to Note 5.8;
 - Ownership of office at lot 2.19, Prince apartment no. 17-19-21 Nguyen Van Troi Street, Phu Nhuan Ward, Ho Chi Minh City - Refer to Note 5.9.

- Loans from Vietnam Joint Stock Commercial Bank for Industry and Trade bank - Ca Mau Branch:
 - Credit line: VND 99,900,000,000.
 - Loan term: Less than 12 months.
 - Interest rate: 2.5 - 4.0%/year.
 - Purpose: Supplement working capital for production and business activities.
 - Mortgage:
 - USD demand deposits - Refer to Note 5.1;
 - Bonds issued by Vietnam Joint Stock Commercial Bank for Industry and Trade - Refer to Note 5.2.

- Loans from Standard Chartered Bank (Vietnam) Limited - Ho Chi Minh City Branch:
 - Credit line: VND 129,000,000,000.
 - Loan term: Less than 12 months.
 - Interest rate: 2.3 - 6.0%/year.
 - Purpose: Supplement working capital for production and business activities.
 - Mortgage: Deposits - Refer to Note 5.2.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.19. Owner's equity

5.19.1. Changes in owner's equity

	Items of owner's equity					Total VND
	Owner's contributed capital VND	Share premiums VND	Treasury shares VND	Development investment fund VND	Retained earnings VND	
As at 01 Jan. 2025	97,485,790,000	3,795,380,849	(15,471,908,920)	-	87,681,747,905	173,491,009,834
First six months of previous year's profits	-	-	-	-	27,697,405,085	27,697,405,085
Distribution to bonus and welfare fund	-	-	-	-	(3,136,733,044)	(3,136,733,044)
Distribution to bonus fund for the Executive Board	-	-	-	-	(897,598,044)	(897,598,044)
As at 30 Jun. 2025	97,485,790,000	3,795,380,849	(15,471,908,920)	-	111,344,821,902	197,154,083,831
Last six months of previous year's profits	-	-	-	-	28,483,582,473	28,483,582,473
Dividends	-	-	-	-	(32,372,105,500)	(32,372,105,500)
As at 01 Jan. 2026	97,485,790,000	3,795,380,849	(15,471,908,920)	-	107,456,298,875	193,265,560,804
Current period's capital increase	46,245,870,000	-	-	-	-	46,245,870,000
Share issuance costs	-	(237,580,000)	-	-	-	(237,580,000)
Current period's profits	-	-	-	-	28,151,697,300	28,151,697,300
Dividends	-	-	-	-	(13,873,760,000)	(13,873,760,000)
Distribution development investment fund (*)	-	-	-	53,728,149,438	(53,728,149,438)	-
Distribution to bonus and welfare fund (*)	-	-	-	-	(3,370,859,253)	(3,370,859,253)
Distribution to bonus fund for the Executive Board (*)	-	-	-	-	(1,363,619,751)	(1,363,619,751)
As at 30 Jun. 2026	143,731,660,000	3,557,800,849	(15,471,908,920)	53,728,149,438	63,271,607,733	248,817,309,100

(*) Dividends and profit distribution in current period were carried out in accordance with the Resolution of the 2026 Annual General Meeting of Shareholders No. 95/2026/NQ-DHDCD dated 04 April 2026.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.19.2. Details of owners' equity

Shareholders	As at 30 June 2026		As at 01 Jan. 2026	
	Amount (VND)	Percent (%)	Amount (VND)	Percent (%)
Bao Viet Securities Company	14,550,000,000	10.12	9,700,000,000	9.95
Mr. Bui Vinh Hoang Chuong	14,510,000,000	10.10	10,825,000,000	11.10
Others	114,671,660,000	79.78	76,960,790,000	78.95
Total	143,731,660,000	100.00	97,485,790,000	100.00

5.19.3. Capital contribution

	Current period VND	Previous period VND
As at 01 Jan.	97,485,790,000	97,485,790,000
Capital contribution in the period	46,245,870,000	-
As at 30 Jun.	143,731,660,000	97,485,790,000

During the period, the Company successfully completed a public offering of an additional 4,624,587 shares. The offering price was VND 10,000 per share.

5.19.4. Shares

	As at 30 June 2026	As at 01 Jan. 2026
Number of ordinary shares registered for issue	14,373,166	9,748,579
Number of ordinary shares sold to public	14,373,166	9,748,579
Number of ordinary shares repurchased (treasury shares)	499,406	499,406
Number of ordinary shares outstanding	13,873,760	9,249,173

Par value per outstanding share: VND 10,000 per share.

5.19.5. Dividends paid

	Current period VND	Previous period VND
Dividends paid	(26,862,946,700)	(157,417,755)

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.19.6. Basic earnings per share

	Current period VND	Previous period VND
Profit after tax attributable to ordinary shareholders	28,151,697,300	27,697,405,085
Adjusted for distribution to bonus and welfare fund (*)	-	(2,717,845,052)
Earnings for the purpose of calculating basic earnings per share	28,151,697,300	24,979,560,033
Weighted average number of ordinary shares outstanding during the period	13,873,760	9,249,173
Basic earnings per share	2,029	2,701

(*) At the date of the financial statements, the Company has not been able to reliably estimate the amount of profit that may be appropriated to the bonus and welfare fund for the six-month period ended as at 30 June 2026, as the General Meeting of Shareholders has not yet determined the appropriation rate for the 2026 bonus and welfare fund. If the Company appropriates to the bonus and welfare fund, the item "Profit attributable for basic earnings per share" may decrease, resulting in a corresponding reduction in basic earnings per share.

5.19.7. Diluted earnings per share

	Current period VND	Previous period VND
Profit after tax attributable to ordinary shareholders	28,151,697,300	27,697,405,085
Adjusted for distribution to bonus and welfare fund (*)	-	(2,717,845,052)
Earnings for the purpose of calculating diluted earnings per share	28,151,697,300	24,979,560,033
Weighted average number of ordinary shares outstanding during the period	13,873,760	13,873,760
Diluted earnings per share	2,029	1,800

(*) At the date of the financial statements, the Company has not been able to reliably estimate the amount of profit that may be appropriated to the bonus and welfare fund for the six-month period ended as at 30 June 2026, as the General Meeting of Shareholders has not yet determined the appropriation rate for the 2026 bonus and welfare fund. If the Company appropriates to the bonus and welfare fund, the item "Profit attributable for diluted earnings per share" may decrease, resulting in a corresponding reduction in diluted earnings per share.

5.20. Off statement of financial position items

	As at 30 June 2026	As at 01 Jan. 2026
Foreign currencies:		
USD	4,341,667.97	4,551,696.74

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.21. Net revenue from selling goods and rendering services

	Current period VND	Previous period VND
Export sales	354,691,935,349	402,209,027,961
Domestic sales	18,387,426,146	13,356,022,313
Sales returns	(7,471,834,772)	-
Net revenue	365,607,526,723	415,565,050,274
Of which, revenue from selling goods to related parties - Refer to Note 6.2	2,565,694,356	1,280,000,000

5.22. Cost of sales

	Current period VND	Previous period VND
Cost of finished goods sold	316,212,855,502	360,457,085,984
Other cost of sales	1,694,200,256	2,761,986,636
Provision/(Reversal) expense for anti-dumping tax on shrimp in the United State market	(3,743,048,056)	-
Total	314,164,007,702	363,219,072,620

5.23. Finance income

	Current period VND	Previous period VND
Term deposit income	1,068,616,125	1,325,168,116
Demand deposit income	6,628,944	2,573,528
Gains from exchange differences	2,911,503,626	4,426,927,692
Foreign exchange gains from revaluation of foreign currency monetary items	340,405,866	2,787,214,158
Total	4,327,154,561	8,541,883,494

5.24. Finance expense

	Current period VND	Previous period VND
Interest expense	4,208,325,001	5,191,099,400
Losses from exchange differences	832,040,235	361,460,417
Total	5,040,365,236	5,552,559,817

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.25. Selling expense

	Current period VND	Previous period VND
Freight, transport and handling expense	5,387,615,135	6,486,269,846
Warehouse rental expense	1,685,670,202	4,667,392,814
Other expenses	4,724,401,559	5,408,837,274
Total	11,797,686,896	16,562,499,934

5.26. General and administrative expense

	Current period VND	Previous period VND
Employee expense	7,054,413,358	6,763,795,661
Office equipment expense	99,316,393	104,529,065
Depreciation expense	213,507,069	179,170,285
Taxes, charge and fees	244,108,517	13,298,488
Service expense	511,315,871	631,397,846
Other expenses	1,784,217,506	1,712,690,366
Total	9,906,878,714	9,404,881,711

5.27. Production and business costs by elements

	Current period VND	Previous period VND
Material expense	313,336,518,929	293,962,313,407
Employee expense	42,609,421,615	41,070,875,692
Depreciation expense	4,003,095,667	3,864,766,733
Provision/(Reversal) expense	(3,743,048,056)	376,825,856
Service expense	18,955,851,527	19,635,125,717
Other expenses	8,408,123,234	15,426,446,256
Total	383,569,962,916	374,336,353,661

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.28. Current corporate income tax expense

CIT expense calculated on the taxable income of the period is determined as follows:

	Current period VND	Previous period VND
Accounting profit before tax for the period	29,560,145,068	29,622,734,235
Add: Adjustments according to CIT law	32,086,709	376,825,856
Less: Adjustments according to CIT law	(3,743,048,056)	(15,113,674,359)
Taxable income from business activities	25,849,183,721	14,885,885,732
<i>Income liable for CIT at 20%</i>	<i>2,215,876,720</i>	<i>4,324,925,763</i>
<i>Income liable for CIT at 10%</i>	<i>9,651,308,506</i>	<i>10,560,959,969</i>
Current CIT expense from income liable for CIT at 20%	443,175,344	864,985,153
Current CIT expense from income liable for CIT at 10%	965,130,851	1,056,095,997
Adjustment of CIT expenses from previous years to the current period's CIT expense	141,573	4,248,000
Total current CIT expense	1,408,447,768	1,925,329,150

The adjustments for the increases (decreases) in the taxable income are present mainly non - tax - deductible items as regulated by CIT law.

Current corporate income tax expense for the period is estimated based on taxable income and may be subject to adjustments upon examination by the tax authorities.

5.29. Cash receipts from loans in the period

	Current period VND	Previous period VND
Cash receipts from loans under normal contracts	368,662,154,823	341,855,148,959

5.30. Cash repayments of principal amounts borrowed

	Current period VND	Previous period VND
Cash repayment of principal amounts under normal contracts	(276,886,180,156)	(357,940,630,712)

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SIGNIFICANT EVENTS AND TRANSACTIONS DURING THE INTERIM PERIOD

6.1. SEGMENT REPORTING

According to the assessment of the Company's management, risks and profitability ratio of the Company are not impacted of the differences in products that the Company render, or the Company operating in many different geographies, as follows:

- The business segment: the business activities of the Company are mainly from producing and selling seafood exports, so there is no difference in risk and economic benefits by business segment which are necessary to be disclosed;
- The geographical area segment: the Company's operations are primarily export-oriented, so there is no difference in risk and economic benefits by the geographical area which are necessary to be disclosed.

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.

6.2. Related parties

List of related partiesRelationship

- | | |
|---|--|
| 1. Hai Thanh Export Food Company Limited | The company has the key management personnel in common |
| 2. Hung Long Construction Design and Supervision Company Limited | The company has the key management personnel in common |
| 3. Saigon Refrigeration Engineering Company Limited | The company has the key management personnel in common |
| 4. Members of the Board of Directors management, the Supervisory Committee and Chief Financial Officer cum Chief Accountant | Key management personnel |

At the end of the reporting period, the balances with related parties are as follows:

	As at 30 June 2026 VND	As at 01 Jan. 2026 VND
Advance payment for land purchase to build factory - Refer to Note 5.5:		
Mr. Bui Vinh Hoang Chuong	2,368,982,429	2,065,844,887

During the reporting period, the Company has had related party transactions as follows:

	Current period VND	Previous period VND
Revenues:		
Hai Thanh Export Food Company Limited	2,555,138,800	1,280,000,000
Hung Long Construction Design and Supervision Company Limited	10,555,556	-
Total - Refer to Note 5.21	2,565,694,356	1,280,000,000

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	Current period VND	Previous period VND
Purchase of assets:		
Saigon Refrigeration Engineering Company Limited	200,330,000	-

Dividends:

The Board of Directors and management	10,219,209,375	-
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Remunerations of the Board of Directors are as follows:

<u>Full name</u>	<u>Position</u>	Current period VND	Previous period VND
Mr. Bui Vinh Hoang Chuong	Chairman	130,000,000	60,000,000
Mr. Nguyen Van Khanh	Vice Chairman (temporarily suspended from the position effective from 24 April 2026)	90,000,000	50,000,000
Mr. Bui Nguyen Khanh	Member	120,000,000	50,000,000
Mr. Nguyen Hong Duc	Member	70,000,000	50,000,000
Mr. Bui The Hung	Member	90,000,000	50,000,000
Mr. Le Thanh Phuong	Member	70,000,000	50,000,000
Mr. Huynh Nhat Vu	Member	70,000,000	50,000,000
Total		640,000,000	360,000,000

Salaries of management and Chief Accountant are as follows:

<u>Full name</u>	<u>Position</u>	Current period VND	Previous period VND
Mr. Bui Nguyen Khanh	Vice General Director in charge	389,402,000	272,393,000
Mr. Bui Vinh Hoang Chuong	Vice General Director	364,884,200	247,592,700
Ms. Phan Thi Ngoc Anh	Vice General Director	350,675,780	232,033,430
Mr. To Tan Hoai	Vice General Director	366,324,200	249,032,700
Mr. Tran Trong Tai	Chief Financial Officer cum Chief Accountant	364,604,200	247,312,700
Total		1,835,890,380	1,248,364,530

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Remunerations and salaries of the Supervisory Committee are as follows:

<u>Full name</u>	<u>Position</u>	<u>Current period VND</u>	<u>Previous period VND</u>
Mr. Dang Chien Thang	Head	223,542,000	55,400,000
Mr. Do Huu Duy	Member	141,877,200	117,089,200
Mr. Vu Ha Nam	Member (assigned on 05 April 2025)	38,000,000	9,000,000
Mr. Nguyen Viet Luan	Member (resigned on 05 April 2025)	-	19,000,000
Total		403,419,200	200,489,200

6.3. Comparative figures

Reclassification

During the current period, the Company reclassified certain comparative figures for the previous period to conform with the current period presentation.

The effects of the reclassification are as follows:

<u>Items</u>	<u>Before reclassification VND</u>	<u>Reclassification VND</u>	<u>After reclassification VND</u>
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Statement of financial position

Current held to maturity investments	35,430,099,117	511,580,990	35,941,680,107
Other current receivables	2,766,782,548	(511,580,990)	2,255,201,558
Dividends and profits payable	-	17,128,927,675	17,128,927,675
Other current payables	19,153,389,019	(17,128,927,675)	2,024,461,344

Cash flow statement

Gains/losses from investment and financing activities	(1,387,741,644)	163,211,405	(1,224,530,239)
Interest and dividends received	942,579,248	(163,211,405)	779,367,843

The reclassification of comparative information affects presentation only and has no impact on the Company's previously reported total assets, total liabilities, equity, profit for the prior period, or net cash flows for the prior period.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Retrospective adjustment

During the current period, the Company has restated comparative information "Basic earnings per share and diluted earnings per share" on the income statement of the previous period, due to the Company adjusting the welfare bonus fund temporarily deducted in the previous report according to the approved amount in Resolution No. 95/2026/NQ-DHDCD of the 2026 Annual General Meeting of Shareholders dated 04 April 2026, as follows:

Items	Before reclassification VND	Adjustment increase/(decrease) VND	After reclassification VND
Basic earnings per share	2,995	(294)	2,701
Diluted earnings per share	1,996	(196)	1,800

6.4. Events after the end of the reporting period

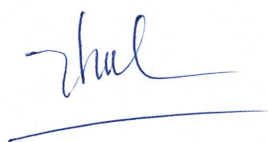
There have been no significant events occurring after the end of the reporting period that require adjustment to the financial statements.

PREPARED BY

CHIEF FINANCIAL OFFICER
CUM CHIEF ACCOUNTANT

Approved, 13 August 2026

LEGAL REPRESENTATIVE



Nguyen Thi Anh Thu



Tran Trong Tai



Bui Nguyen Khanh