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 –Web site: www.agifish.com.vn

FINANCIAL STATEMENTS
FOR THE PERIOD FROM 01/07/2026 TO 30/09/2026

CÔNG TY CP XUẤT NHẬP KHẨU THỦY SẢN AN GIANG

Digitally signed by CÔNG TY CP XUẤT NHẬP KHẨU THỦY SẢN AN GIANG
DN: C=VN, S=AN GIANG, L=Tp Long Xuyên, CN=CÔNG TY CP XUẤT NHẬP KHẨU THỦY SẢN AN GIANG, OID.0.9.2342.19200300.100.1.1=MST:1600583588
Reason: I am the author of this document
Location:
Date: 2026-10-19 15:18:36

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026
(Applied for company meeting the recurring requirement)

ASSETS	Code	Note	30/09/2026	01/01/2026
			VND	VND
A - CURRENT ASSETS	**100**		**139,042,818,176**	**140,029,293,975**
I. Cash and cash equivalents	**110**	03	**3,438,615,772**	**13,368,788,087**
1. Cash	111		3,438,615,772	13,368,788,087
2. Cash equivalents	112			
II. Short-term financial investments	**120**			
1. Trading securities	121			
2. Provision for diminution in value of trading securities	122			
3. Held to maturity investments	123			
4. Provision for diminution in value of short-term held-to-maturity ir	124			
5. Other short-term investments	125			
6. Provision for losses on other short-term investments	126			
III. Short-term receivables	**130**		**113,119,746,325**	**91,862,642,343**
1. Short-term trade receivables	131	5a	113,633,381,267	94,590,051,114
2. Short-term prepayments to suppliers	132	6a	1,376,982,236	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	3,339,662,617	354,467,500
6. Provision for short-term doubtful debts	136	9	(5,230,279,795)	(5,187,378,147)
7. Shortage of assets awaiting resolution	137			
IV. Inventories	**140**	10	**14,148,599,534**	**16,911,860,585**
1. Inventories	141		15,351,211,473	18,083,307,311
2. Provision for devaluation of inventories	142		(1,202,611,939)	(1,171,446,726)

Statement of financial position (continued)

ASSETS	Code	Note	30/09/2026	01/01/2026
			VND	VND
V. Short-term biological assets	**150**		-	**8,968,335,571**
1. Short-term bearer livestock	151		-	8,968,335,571
2. Short-term bearer plants	152			
3. Provision for losses on short-term biological assets	153			
VI. Other short-term assets	**160**		**8,335,856,545**	**8,917,667,389**
1. Short-term prepaid expenses	161	11a	1,869,549,137	1,698,149,976
2. Deductible VAT	162			
3. Taxes and other receivables from the State budget	163	17b	6,466,307,408	7,219,517,413
4. Purchase and resale of Government bonds	164			
5. Other short-term assets	165			
B - LONG-TERM ASSETS	**200**		**111,546,968,692**	**115,261,387,348**
I. Long-term receivables	**210**		**188,460,000**	-
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		188,460,000	-
6. Provision for long-term doubtful debts	216			
II. Fixed assets	**220**		**84,458,015,850**	**73,727,899,718**
1. Tangible fixed assets	221	12	45,693,882,343	46,734,550,180
- Historical cost	222		487,664,375,185	483,148,770,588
- Accumulated depreciation	223		(441,970,492,842)	(436,414,220,408)
2. Finance lease assets	224			
- Historical costs	225			
- Accumulated depreciation	226			
3. Intangible fixed assets	227	13	38,764,133,507	26,993,349,538
- Historical cost	228		44,079,061,137	31,750,176,453
- Accumulated amortization	229		(5,314,927,630)	(4,756,826,915)

ASSETS	Code	Note	30/09/2026 VND	01/01/2026 VND
III. Long-term biological assets	***230***			
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			
IV. Investment properties	**240**			
- Historical costs	241			
- Accumulated depreciation	242			
V. Long-term assets in progress	**250**		**11,171,115,316**	**23,564,425,352**
1. Long-term work in process	251			
2. Construction in progress	252	14	11,171,115,316	23,564,425,352
VI. Long-term investments	**260**			
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			
6. Provision for diminution in value of long-term held-to-maturity investments	266			
VII Other long-term assets	**270**		**15,729,377,526**	**17,969,062,278**
1. Long-term prepaid expenses	271	11b	15,729,377,526	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			
TOTAL ASSETS	**280**		**250,589,786,868**	**255,290,681,323**

CAPITAL	Code	Note	30/09/2026	01/01/2026
			VND	VND
C - LIABILITIES	**300**		**467,646,593,709**	**439,983,771,047**
I. Current liabilities	**310**		**463,482,927,792**	**434,049,522,501**
1. Short-term trade payables	311	15a	73,759,878,633	30,786,984,423
2. Short-term prepayments from customers	312	16a	2,981,104,335	2,643,794,464
3. Dividends and profit payable	313			
4. Short-term taxes and other payables to State budget	314	17a	4,226,074,471	1,026,055,150
5. Payables to employees	315		8,331,628,500	13,597,569,000
6. Short-term accrued expenses	316	18a	720,228,357	886,031,747
7. Short-term intra-company payables	317			
8. Short-term payables according to the progress of construction con	318			
9. Short-term unearned revenue	319	19a	2,175,000,018	684,090,917
10. Other short-term payables	320	20a	37,718,014,423	31,091,271,423
11. Short-term borrowings and finance lease liabilities	321	21	333,570,999,055	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			
II. Non-current liabilities	**330**		**4,163,665,917**	**5,934,248,546**
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	1,159,090,917	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	3,004,575,000	3,297,884,900
14. Science and technology development fund	344			

Statement of financial position (continued)

CAPITAL	Code	Note	30/09/2026	01/01/2026
D - OWNER'S EQUITY	**400**	**23**	**(217,056,806,841)**	**(184,693,089,724)**
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	418			
9. Enterprise reorganization assistance fund	419			
10, Retained earnings	420		(910,951,487,308)	(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		(32,363,717,117)	(2,511,840,190)
TOTAL CAPITAL	**440**		**250,589,786,868**	**255,290,681,323**

Approve, 17 October 2026.
LEGAL REPRESENTATIVE
DEPUTY GENERAL DIRECTOR

Nguyen Hoang Kha
PREPARED

Ho Xuan Huong
CHIEF ACCOUNTAN

M.S.D.N: 1600583588 CÔNG TY CP XUẤT NHẬP KHẨU THỦY SẢN AN GIANG P. BÌNH ĐỨC T. AN GIANG

Huỳnh Xuân Vinh

STATEMENT OF INCOME
FROM 01/07/2026 TO 30/09/2026

ITEMS	Code	Note	From 01/07/2026 to 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
1. Revenue from sales of goods and rendering of services	01	25	181,107,813,272	158,234,473,247	391,836,919,055	363,039,786,511
2. Revenue deductions	02	26	303,191,812	189,464,157	740,214,837	831,662,414
3. Net revenue from sales of goods and rendering of services	10	27	180,804,621,460	158,045,009,090	391,096,704,218	362,208,124,097
4. Cost of goods sold and services rendered	11	28	170,105,056,644	143,261,256,963	371,611,134,878	332,688,299,173
5. Gross profit from sales of goods and rendering of services	20		10,699,564,816	14,783,752,127	19,485,569,340	29,519,824,924
6. Gain/loss from sale and disposal of investment property	21					
7. Financial income	22	29	21,749,168	128,739,194	112,396,611	276,171,571
8. Financial expense	23	30	8,861,499,762	7,759,935,167	25,095,214,447	23,934,881,317
In which: Interest expense	*24*		*8,624,332,829*	*7,620,182,340*	24,572,500,392	23,482,745,854
9. Selling expense	25	33	1,046,922,655	1,291,823,557	3,246,271,898	2,991,283,606
10. General and administrative expense	26	34	2,871,273,839	3,558,937,414	9,159,262,201	9,052,411,933
11. Net profit from operating activities	30		(2,058,382,272)	2,301,795,183	(17,902,782,595)	(6,182,580,361)
12. Other income	31	31	10,614,479	575,373,740	291,247,760	1,358,028,193
13. Other expense	32	32	11,613,749,873	32,996,247	14,752,182,282	634,880,507

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY
No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province
FINANCIAL STATEMENTS
For the accouting period from 01/07/2026 to 30/09/2026
Statement of income (continued)

ITEMS	Code	Note	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
			VND	VND	VND	VND
14. Other profit	40		(11,603,135,394)	542,377,493	(14,460,934,522)	723,147,686
15. Total net profit before tax	50		(13,661,517,666)	2,844,172,676	(32,363,717,117)	(5,459,432,675)
16. Current corporate income tax expense	51					
17. Deferred corporate income tax expense	52					
18. Profit after corporate income tax	60		(13,661,517,666)	2,844,172,676	(32,363,717,117)	(5,459,432,675)
19. Basic earnings per share	70	36	(486)	101	(1,151)	(194)
20. Diluted earnings per share	71					

Approve, 17 October 2026.

Nguyen Hoang Kha	Ho Xuan Huong	LEGAL REPRESENTATIVE
PREPARED	CHIEF ACCOUNTANT	DEPUTY GENERAL DIRECTOR
		Huỳnh Xuân Vinh

STATEMENT OF CASH FLOWS

(Indirect method)

FROM 01/07/2026 TO 30/09/2026

ITEMS	Code	Note	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
			VND	VND	VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES						
1. Profit before tax	**01**		**(13,661,517,666)**	**2,844,172,676**	**(32,363,717,117)**	**(5,459,432,675)**
2. Adjustments for						
- Depreciation and amortization of fixed assets and investment properties	02		3,267,900,291	2,667,462,470	**9,814,590,126**	**8,038,938,519**
- Provisions	03		78,377,900	2,027,862,975	**209,566,261**	**1,944,726,260**
- Exchange gains / losses from retranslation of monetary items denominated in foreign currency	04		-	-	**(5,444,094)**	**6,185,317**
- Gains / losses from investment	05		(4,838,226)	(2,746,119)	**(256,656,408)**	**(18,662,837)**
- Borrowing Costs	06		8,624,332,829	7,620,182,340	**24,572,500,392**	**23,482,745,854**
- Other adjustments	07					
3. Operating profit before changes in working capital	**08**		***(1,695,744,872)***	***15,156,934,342***	**1,970,839,160**	**27,994,500,438**
- Increase or decrease in receivables	09		(12,254,399,556)	4,502,990,807	**(20,734,600,713)**	**12,393,568,008**
- Increase or decrease in inventories	10		598,045,604	(2,206,539,353)	**11,700,431,409**	**(2,243,186,386)**
- Increase or decrease in payables (excluding interest	11		26,123,185,862	(2,941,273,964)	**47,450,848,760**	**2,712,053,865**
- Increase, decrease pending allocation costs	12		424,691,219	968,204,145	**482,582,953**	**1,731,362,488**
- Change in trading securities	13					
- Paid Borrowing Costs	14		(7,968,637,605)	(7,637,648,732)	**(23,688,181,483)**	**(23,225,237,355)**
- Company income tax paid	15					
- Other receipts from operating activities	16		-	19,818,184	-	**67,212,426**
- Other payments on operating activities	17		(94,117,381)	(295,685,087)	**(418,548,781)**	**(677,277,937)**
Net cash flows from operating activities	**20**		***5,133,023,271***	***7,566,800,342***	**16,763,371,305**	**18,752,995,547**
II. CASH FLOWS FROM INVESTING ACTIVITIES						
1. Purchase or construction of fixed assets and other long-term assets	21		(766,960,200)	(287,432,608)	**(7,186,228,432)**	**(2,681,065,082)**
2. Proceeds from disposals of fixed assets and other long-term assets	22		1,818,182	555,555,556	**253,636,364**	**565,555,557**

	ITEMS	Code	Note	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
				VND	VND	VND	VND
3.	Loans and purchase of debt instruments from other entities	23					
4.	Collection of loans and resale of debt instrument of other entities	24					
5.	Equity investments in other entities	25					
6.	Proceeds from equity investment in other entities	26					
7.	Interest and dividend received	27		-	2,746,119	-	8,662,836
	Net cash flows from investing activities	**30**		**(765,142,018)**	**270,869,067**	**(6,932,592,068)**	**(2,106,846,689)**
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**						
1.	Proceeds from issuance of shares and receipt of contributed capital	31					
2.	Repayment of capital contributions and repurchase of stock issued	32					
3.	Proceeds from borrowings	33		142,547,677,369	146,208,555,822	311,665,361,134	344,383,915,343
4.	Repayment of principal	34		(153,860,410,267)	(156,152,290,409)	**(331,428,087,456)**	**(367,630,475,838)**
5.	Repayment of financial lease principal	35					
6.	Dividends or profits paid to owners	36					
	Net cash flows from financing activities	**40**		***(11,312,732,898)***	***(9,943,734,587)***	**(19,762,726,322)**	**(23,246,560,495)**
	Net cash flows in the period	**50**		**(6,944,851,645)**	**(2,106,065,178)**	**(9,931,947,085)**	**(6,600,411,637)**
	Cash and cash equivalents at the beginning of the period	**60**		**10,383,467,417**	**8,938,765,485**	**13,368,788,087**	**13,433,111,944**
	Effect of exchange rate fluctuations	61		-	-	**1,774,770**	-
	Cash and cash equivalents at the end of the period	**70**	**03**	**3,438,615,772**	**6,832,700,307**	**3,438,615,772**	**6,832,700,307**

Approve, 17 Octoter 2026.

Nguyen Hoang Kha	Ho Xuan Huong	LEGAL REPRESENTATIVE
PREPARED	CHIEF ACCOUNTANT	DEPUTY GENERAL DIRECTOR
		Huỳnh Xuân Vinh

NOTES TO THE FINANCIAL STATEMENTS
FROM 01/07/2026 TO 30/09/2026

1. GENERAL INFORMATION OF THE COMPANY

1.1 Forms of ownership

An Giang Fisheries Import-Export Join Stock Company which was established and operated activities under Joint Stock Company Enterprise registeration 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 2026: 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

The Company's member entities are as follows:	Address	Main business activities
AGF7 Frozen Enterprise	1234, Tran Hung Dao St, Binh Duc Ward,An Giang Province.	Processing frozen seafood
AGF8 Frozen Enterprise	National Road 91, Binh Duc Ward,An Giang Province.	Processing frozen seafood
AGF9 Frozen Enterprise	222, Tran Hung Dao St, Binh Duc Ward,An Giang Province.	Processing frozen seafood
AGF360 Food Processing Enterprise	1234, Tran Hung Dao St, Binh Duc Ward,An Giang Province.	Processing frozen seafood
Fisheries Service Enterprise	1234, Tran Hung Dao St, Binh Duc Ward,An Giang Province.	Aquaculture
My Thoi Logistics Enterprise	18, National Road 91, My Thoi Ward,An Giang Province	Preservation of goods and finished products

1.6 Number of employees

The number of employees of the Company as at 30 September 2026 was 1,292 (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 Ministry 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 Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1January 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the FinancialStatements. The comparative information is reclassified to conform to the current period's presentation.

2.4 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.

2.5 Accounting estimates

The preparation of Interim Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Interim Financial Statements and the reported amounts of revenues and expenses during the accounting period.

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

- Allowance for bad debts;
- Allowance for devaluation of inventory;
- Provision for payables
- Estimated allocation of prepaid expenses
- Estimated useful life of fixed assets;
- Classification and allowance of financial investments;
- Estimated income tax.

Such estimates and assumptions are continually evaluated based on historical experience and other factors, including expectations of future events that may have a material impact on the Interim Financial Statements of the Company and that are assessed by the Board of Management to be reasonable.

2.6 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 period because the prevailing statutory regulations require to present 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

2.7 Foreign currency transactions

Foreign currency transactions during the accounting period are translated into Vietnam Dong using the actual rate at the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions).

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

- For monetary items denominated in foreign currencies, applying the TTM of the commercial bank where the Company regularly conducts transactions.
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its deposit accounts.
- For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasured.

All actual exchange differences arising as a result of transactions in the period and exchange differences from revaluation of monetary items denominated in foreign currencies at the reporting date of the Interim Financial Statements shall be recorded into the financial operating results of the accounting period.

2.8 Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

2.9 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.

Allowance for devaluation of investments is made at the end of the period. Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, allowances shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, allowance shall be made based on the Financial Statements at the allowance date of the investee.

2.10 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.

2.11 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, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of the Interim Fnancial Satements.

Net realizable value is estimated based on the selling price of the inventory less 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.

Method for valuation of work in process at the end of the period: The value of work in progress is recorded based on actual cost incurred for each unfinished product

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

For cost of raw materials and supplies used jonintly for multiple cost objects, the Company allocates such costs to each cost object based on the criterion for directly attributable principal raw materials and supplies.

2.12 Fixed assets

Tangible fixed assets and intangible fixed assets are initially stated at the historical cost. During the using time, tangible fixed assets and intangible fixed assets are recorded at historical cost, accumulated depreciation/amortization 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

2.13 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.

2.14 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 Statement of Income on a straight-line basis over the period of the lease.

2.15 Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

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

Types of prepaid expenses include:

- Deferred 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 current regulations. These expenses are recognized in the Interim 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 30 million dongs 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 to 12 months.
- Repair expenses are recognized at historical cost and allocated on a straight-line basis over their useful lives from 06 months to 36 months.
- Other prepaid expenses and asset repair expenses are recognized at historical cost and allocated on a straightline basis over their useful lives from 01 year to 03 years.

2.16 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.

2.17 Borrowings

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

2.18 Borrowing costs

Borrowing costs are recognized as operating expenses in the period, 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".

2.19 Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as accrued interest expenses, accrued cold storage rental exoenses, expenses incurred but for which invoices have not yet been received, etc. Which are recorded as operating expenses of the reporting period.

2.20 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 accounting period.

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

Provision for severance allowance is made based on the number of years employees have worked for the Company and their average salary for the six months preceding the end of the accounting period.

2.21 Deferred revenues

Deferred revenues include prepayments from customers for one or many accounting periods relating to asset leasing; interests received in advance when lending or buying debt instruments; or the difference in selling prices between deferred or instalment payment and prompt payment; revenues corresponding to the discounts offered to clients in the traditional customer loyalty, etc.

Deferred revenues are transferred to Revenue from sales of goods and rendering of services or Finacail income according to the amount wich is determined in accordance with each accounting period

2.22 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).

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

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.

2.23 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 Interim Statement of Financial Position date can be measured reliably

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.

2.24 Revenue deductions

Revenue deductions from sales of goods and provision of services arising in the period 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 provision of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous period, but until next period 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 Interim Financial Statements, it is then recorded as a decrease in revenue on the Interim Financial Statements of the reporting period (the previous

period); and if it is incurred after the issuance of Interim Financial Statements, it is recorded as a decrease in revenue of incurring period (the previous period).

2.25 Cost of goods sold and services rendered

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, 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 period even when products and merchandises have not been determined as sold.

2.26 Financial expenses

Items recorded into financial expenses comprise:

- Expenses of capital borrowing;
- Losses from sale of foreign currency, exchange loss, etc.

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

2.27 Selling expenses, General and administration expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.28 Corporate income tax

a) Current corporate income tax expenses
Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate in the current accounting period.

b) Current corporate income tax rate
For the fiscal year ended as at 30/09/2026, the Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.29 Earnings per shares

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

2.30 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:

- Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;

- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;

- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises

- Other entities an individuals identifided as related parties in accordance with applicable laws and regulations.

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

2.31 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 components.

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.

3 . CASH

	30/09/2026 VND	01/01/2026 VND
Cash on hand	823,332,885	1,053,464,961
Demand deposit	2,615,282,887	12,315,323,126
Total	**3,438,615,772**	**13,368,788,087**

4 . FINANCIAL INVESTMENTS

a. Trading securities Item

b. Held to maturity investment Item

c. Equity investments in other entities

	30/09/2026		01/01/2026	
		VND		VND
	Original cost	**Provision**	**Original cost**	**Provision**
- Investment in equity of subsidiaries				
- Investments in joint ventures and associates				
- Investment in other entities;	**212,600,000**	**(212,600,000)**	**212,600,000**	(212,600,000)
Hung Vuong An Giang Football JSC (**)	212,600,000	(212,600,000)	212,600,000	(212,600,000)
Total	**212,600,000**	**(212,589,248)**	**212,600,000**	**12,143,239,580**

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

5 . SHORT-TERM TRADE RECEIVABLES

	30/09/2026 USD	30/09/2026 VND	01/01/2026 VND
Domestic customers		**110,973,516,931**	**93,400,476,839**
- Delta Agf Investment And Construction JSC		*54,771,764,748*	*54,771,764,748*
- Dong Hoang Seafood Co.,Ltd		*1,637,358,950*	*9,168,003,432*
- Duka Viet Nam Trading And Service Co.,Ltd		*2,990,370,894*	*11,109,535,219*
- Phu Son Seafood Co.,Ltd		-	*7,365,152,373*
- Tan Phu Son Seafood Productoin & Trading Co.,Ltd		*29,113,613,526*	-
- Dong Phuc Seafood Co.,Ltd		*10,433,303,385*	-
- An Giang Fruit - Vegetables & Foodstuff JSC		*3,559,397,328*	-
- Others		*8,467,708,100*	*10,986,021,067*
Foreign customers	**101,411.40**	**2,659,864,336**	**1,189,574,275**
Total	**101,411.40**	**113,633,381,267**	**94,590,051,114**

Short-term trade receivables of related parties :

Related parties	Relationship	Content	30/09/2026 VND	01/01/2026 VND
Hung Vuong Corporation	Parent company	Sale of goods, procedding activities	398,339,860	398,339,860

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30/09/2026 USD	30/09/2026 VND	01/01/2026 VND
Domestic suppliers		**1,376,982,236**	**2,105,501,876**
- Phan Bach Refrigeration Technology JSC		-	1,823,040,000
- Dong Tien Phat Investment and Development Co., Ltd.		1,317,208,392	-
- Others		59,773,844	282,461,876
Foreign suppliers			
Total	**0.00**	**1,376,982,236**	**2,105,501,876**

7 . OTHER RECEIVABLES

a. Short term	**30/09/2026** VND	**01/01/2026** VND
Social insurance, Unemployment insurance	-	13,007,500
Advances	72,200,000	138,000,000
Deposits	3,015,000,000	203,460,000
Temporary uncredited input VAT	252,437,907	-
Others	24,710	-
Total	**3,339,662,617**	**354,467,500**

b. Long term		
Deposits	188,460,000	-
Total	**188,460,000**	**-**

8 . DOUBTFUL DEBTS

	30/09/2026		**01/01/2026**	
	Original cost VND	**Recoverable value** VND	**Original cost** VND	**Recoverable value** VND
Total value of receivables and debts that are overdue or not due but difficult to be recovered				
Receivables from customers	**5,322,265,144**	**107,254,119**	**5,322,265,144**	**150,155,767**
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	107,254,119	1,160,370,985	150,155,767
Prepayments to suppliers	**15,268,770**	-	**15,268,770**	-
Long Thanh Tien One Member Co., Ltd	15,268,770	-	15,268,770	-
Cộng	**5,337,533,914**	**107,254,119**	**5,337,533,914**	**150,155,767**

9 . PROVISION FOR SHORT-TERM DOUBTFUL DEBTS

	30/09/2026 USD	30/09/2026 VND	01/01/2026 VND
- Domestic suppliers	-	(5,123,025,675)	(5,123,025,675)
- Foreign suppliers	(4,093)	(107,254,120)	(64,352,472)
Total	**(4,093)**	**(5,230,279,795)**	**(5,187,378,147)**

10 . INVENTORIES

	30/09/2026 VND		01/01/2026 VND	
	Original cost	**Provision**	**Original cost**	**Provision**
Raw materials	5,997,305,727	(1,065,074,856)	8,359,139,433	(1,065,074,856)
Tools, supplies	456,468,328	-	116,933,157	-
Work in progress	-	-	-	-
Finished goods	8,790,693,703	(137,537,083)	9,607,234,721	(106,371,870)
Merchandise inventory	106,743,715	-	-	-
Total	**15,351,211,473**	**(1,202,611,939)**	**18,083,307,311**	**(1,171,446,726)**

11 . DEFERRED EXPENSES

a. Short term

	30/09/2026 VND	01/01/2026 VND
Tools and consumables awaiting for allocation	268,513,386	308,253,939
Repairing expenses	868,035,882	1,020,505,709
Medical expenses	98,534,664	-
Insurance expense	308,278,620	229,321,824
Others	326,186,585	140,068,504
Total	**1,869,549,137**	**1,698,149,976**

b. Long term

	30/09/2026 VND	01/01/2026 VND
Tools and consumables awaiting for allocation	240,578,342	334,742,970
Prepaid land rental (*)	14,718,233,710	16,303,936,348
Repairing expenses	770,565,474	1,330,382,960
Total	**15,729,377,526**	**17,969,062,278**

(*) Detailed as in Note No. 24b

12 . TANGIBLE FIXED ASSETS

See page 32

13 . INTANGIBLE FIXED ASSETS

	Finite Land use rights	Total
	VND	VND
Historical cost		
Beginning balance	31,750,176,453	31,750,176,453
- Purchase in the period	-	-
- Other increase	12,328,884,684	12,328,884,684
- Liquidation, disposal	-	-
- Others decrease	-	-
Ending balance	44,079,061,137	44,079,061,137

Accumulated depreciation	**Finite Land use rights**	**Total**
Beginning balance	4,756,826,915	4,756,826,915
- Depreciation in the period	*558,100,715*	*558,100,715*
- Liquidation, disposal	-	-
- Others decrease	-	-
Ending balance	5,314,927,630	5,314,927,630
Net Carrying amount		
Beginning balance	26,993,349,538	26,993,349,538
Ending balance	38,764,133,507	38,764,133,507

Carrying amount of intangible fixed assets pledged as collateral for the borrowings of the Company and its parent company (Hung Vuong Corporation) at the end of the period were VND 17,605,348,912 and VND 20,551,220,095 respectively

14 . CONSTRUCTION IN PROGRESS

	30/09/2026	**01/01/2026**
	VND	VND
F9 condenser	-	64,425,352
Nhon Hoa Aquaculture project (*)	11,171,115,316	23,500,000,000
Total	**11,171,115,316**	**23,564,425,352**

15 . SHORT-TERM TRADE PAYABLES

	30/09/2026	30/09/2026	01/01/2026
	USD	VND	VND
Domestic suppliers		**72,917,029,870**	**29,941,121,248**
- Phu Son Seafood Company Limited		-	*8,265,280,310*
- Duka Viet Nam Trading And Service Company Limited		*2,956,808,400*	*6,122,863,845*
- Phuc An Trading Technology Joint Stock Company		*2,669,134,492*	*3,088,938,480*
- Dong Hoang Seafood Company Limited		*1,656,800,000*	-
- JinFa Company Limited		*12,293,043,940*	-
- Tan Phu Son Seafood Productoin & Trading Co.,Ltd		*37,338,826,200*	-
- Others		*16,002,416,838*	*12,464,038,613*
Foreign suppliers	**32,068.21**	**842,848,763**	**845,863,175**
Total	**32,068.21**	**73,759,878,633**	**30,786,984,423**

16 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	30/09/2026	30/09/2026	01/01/2026
	USD	VND	VND
Domestic customers		**2,588,369,592**	**2,632,570,349**
- Van Dat Company Limited		*2,216,463,410*	*2,216,463,410*
- Others		*371,906,182*	*416,106,939*
Foreign customers	**15,105.20**	**392,734,743**	**11,224,115**
Total	**15,105.20**	**2,981,104,335**	**2,643,794,464**

17 . TAXES AND OTHER PAYABLES TO STATE BUDGET

a. Short term Payables

	30/09/2026	01/01/2026
	VND	VND
Value-added tax	2,809,087,462	332,816,067
Personal income tax	781,609,650	687,175,383
Natural resource tax	7,702,353	6,063,700
Land tax and land rental	627,675,006	-
Total	**4,226,074,471**	**1,026,055,150**

b. Long term Receivables

	30/09/2026	01/01/2026
	VND	VND
Profit tax	6,466,307,408	6,466,307,408
Land tax and land rental	-	753,210,005
Total	**6,466,307,408**	**7,219,517,413**

18 . SHORT-TERM ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
Interest expenses	581,933,197	435,223,327
Commission expenses	138,295,160	235,808,420
Audit expenses	-	215,000,000
Total	**720,228,357**	**886,031,747**

19 . UNEARNED REVENUES

a. Short-term

	30/09/2026	01/01/2026
	VND	VND
Revenue received in advance for renting of aquaculture	2,175,000,018	**684,090,917**
	2,175,000,018	**684,090,917**

b. Long-term

Revenue received in advance for renting of aquaculture	1,159,090,917	**2,636,363,646**
	1,159,090,917	**2,636,363,646**

20 . OTHER SHORT-TERM PAYABLES

	30/09/2026	01/01/2026
	VND	VND
Payables to Vietnam Bank for Agriculture and Rural Development - Sin Ho Branch (*)	29,299,428,680	29,299,428,680
Trade union fund	2,026,011,806	1,593,091,806
Social insurance	2,397,669,500	-
Health insurance	217,975,500	-
Unemployment insurance	88,178,000	-
Short-term deposits, collateral received	3,000,000,000	10,000,000
Amounts borrowed from trade union	500,000,000	-
Others	188,750,937	188,750,937
Total	**37,718,014,423**	**31,091,271,423**

Unpaid overdue payables

	30/09/2026	01/01/2026
	VND	VND
Payables to Vietnam Bank for Agriculture and Rural Development - Sin Ho Branch (*)	29,299,428,680	29,299,428,680
Total	**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

21 . BORROWINGS AND FINANCE LEASE LIABILITIES

	30/09/2026 VND	01/01/2026 VND
Short-term loans (*)	333,570,999,055	353,333,725,377
Total	**333,570,999,055**	**353,333,725,377**

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

Lender	Beginning balance 01/01/2026 VND	In period Increase VND	 Decrease VND	Ending balance 30/09/2026 VND	Interest rate
PG Bank AG	66,401,239,681	100,732,892,954	102,567,133,580	64,566,999,055	11,7%/năm
BIDV Bank - HCM	269,732,485,696	210,932,468,180	222,160,953,876	258,504,000,000	7,5% - 10,2%/năm
Pesonal loans	17,200,000,000	-	6,700,000,000	10,500,000,000	18,9 %/năm
Total	**353,333,725,377**	**311,665,361,134**	**331,428,087,456**	**333,570,999,055**	

22 . PROVISIONS FOR LONG-TERM PAYABL

	01/01/2026 VND	In period Increase VND	 Decrease VND	30/09/2026 VND
Provision for severance allowance	3,297,884,900	135,459,400	428,769,300	3,004,575,000
Total	**3,297,884,900**	**135,459,400**	**428,769,300**	**3,004,575,000**

23 . OWNER'S EQUITY

a . Changes in owner's equity

See page 33

b . Details of owner's contributed capital

	Rate %	30/09/2026 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
Total	**100.00**	**281,097,430,000**	**100.00**	**281,097,430,000**

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

	From 01/07/2026 to 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Owner's contributed capital		
At the beginning of period	281,097,430,000	281,097,430,000
At the ending of period	281,097,430,000	281,097,430,000

d . Share

	30/09/2026 VND	01/01/2026 VND
Quantity of Authorized issuing shares	28,109,743	28,109,743
Quantity of issued shares		
- Common shares	28,109,743	28,109,743
Quantity of circulation shares		
- Common shares	28,109,743	28,109,743
Par value per share	10,000	10,000

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 584,909.4 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 11b.

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

	30/09/2026	01/01/2026
USD	21,506.16	77,551.52

d. Bad debts written off

	30/09/2026 VND	01/01/2026 VND
M&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**

25 . REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
	VND	VND
Revenue for sales of export goods	14,302,833,569	17,736,644,865
Revenue for sales of domestic goods	12,354,791,463	11,298,782,705
Revenue from sales of materials, scraps	80,902,049,922	50,341,759,897
Revenue from sales of fish farming and fingerling	-	35,955,000
Revenue from sales of goods: packaging	130,294,416	123,062,893
Revenue from sales bladder of fish	7,731,267,000	-
Revenue from processing activities	55,016,682,690	68,294,732,635
Revenue from cold storage of services	9,843,076,032	9,622,171,617
Revenue from other of services	826,818,180	781,363,635
Total	**181,107,813,272**	**158,234,473,247**

26 . REVENUE DEDUCTIONS

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
	VND	VND
Trade discounts	303,191,812	189,464,157
Total	**303,191,812**	**189,464,157**

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

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
	VND	VND
Net revenue for sales of export goods	14,302,833,569	17,736,644,865
Net revenue for sales of domestic goods	12,051,599,651	11,109,318,548
Net revenue from sales of materials, scraps	80,902,049,922	50,341,759,897
Net revenue from sales of fish farming and fingerling	-	35,955,000
Net revenue from sales of goods: packaging	130,294,416	123,062,893
Net revenue from sales bladder of fish	7,731,267,000	-
Net revenue from processing activities	55,016,682,690	68,294,732,635
Net revenue from cold storage of services	9,843,076,032	9,622,171,617
Net revenue from other of services	826,818,180	781,363,635
Total	**180,804,621,460**	**158,045,009,090**

28 . COST OF GOODS SOLD

	From 01/07/2026 to 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Cost of export goods	12,923,392,558	15,637,986,489
Cost of domestic goods	11,239,574,042	9,436,330,659
Cost of materials, scraps	80,902,049,922	50,239,730,545
Cost of fish farming and fingerling	-	2,037,162,050
Cost of goods: packaging	118,169,281	99,774,328
Cost of bladder of fish	7,096,386,000	-
Cost of processing activities	49,210,471,717	56,702,394,272
Cost of cold storage of services	7,793,220,970	8,266,526,324
Cost of other of services	821,792,154	841,352,296
Total	**170,105,056,644**	**143,261,256,963**

29 . FINANCIAL INCOME

	From 01/07/2026 to 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Realized exchange gain	18,729,124	125,993,075
Interest income, interest from loans	3,020,044	2,746,119
Total	**21,749,168**	**128,739,194**

30 . FINANCIAL EXPENSES

	From 01/07/2026 to 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Interest expenses	8,624,332,829	7,620,182,340
Payment discount, interest from installment sales	187,761,158	138,788,627
Realized exchange loss	49,405,775	964,200
Total	**8,861,499,762**	**7,759,935,167**

31 . OTHER INCOME

	From 01/07/2026 to 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Gain from scrap	-	10,095,961
Gain from liquidation, disposal of fixed assets	1,818,182	555,555,556
Others	8,796,297	9,722,223
Total	**10,614,479**	**575,373,740**

32 . OTHER EXPENSES

	From 01/07/2026 to 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Inactive aquaculture expenses	178,622,908	-
Late payment penalty (tax, insurance)	2,805,089,855	-
Non-deductible VAT expenses	8,416,199,999	-
Others	213,837,111	32,996,247
Total	**11,613,749,873**	**32,996,247**

33 . SELLING EXPENSES

	From 01/07/2026 to 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Labor expenses	209,694,107	215,275,716
Tools and supplies expenses	966,667	-
Expenses of export	114,576,045	71,684,461
Expenses of commission	182,912,460	435,361,890
Expenses of transport	485,328,501	560,594,518
Expenses of outsourcing services	2,744,453	7,129,680
Other expenses in cash	50,700,422	1,777,292
Total	**1,046,922,655**	**1,291,823,557**

34 . GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/07/2026 to 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Labor expenses	1,380,971,486	1,325,040,039
Expenses of office supplies	29,550,212	16,226,046
Depreciation expenses	77,826,312	85,902,526
Tax, Charge, Fee	23,947,467	19,698,400
Expenses provision for bad debts	-	-
Expenses of outsourcing services	432,551,942	981,072,589
Provision/reversal for unemployment benefits	78,337,900	52,007,275
Other expenses in cash	848,088,520	1,078,990,539
Total	**2,871,273,839**	**3,558,937,414**

35 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	From 01/07/2026 to 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Raw materials	33,978,918,910	37,191,405,630
Labour expenses	31,354,277,878	37,062,503,623
General production	29,672,376,391	31,086,282,008
Selling expenses	1,046,922,655	1,291,823,557
Generral and administrative expenses	2,871,273,839	3,558,937,414
Cộng	**98,923,769,673**	**110,190,952,232**

36 . BASIC EARNINGS PER SHARE

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

	From 01/07/2026 to 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND
Net profit after tax	(13,661,517,666)	2,844,172,676
Profit distributed to common shares	(13,661,517,666)	2,844,172,676
Average number of outstanding common shares in circulation in the period	28,109,743	28,109,743
Basic earnings per share	**(486)**	**101**

As at 30 Septemper 2026, the Company does not have shares with dilutive potential for earnings

37 . CURRENT CORPORATE INCOME TAX EXPENSE

	From 01/01/2026 to 30/09/2026 VND
Total profit before tax	**(32,363,717,117)**
Income tax expense	0
20% tax rate	**0**
Current income tax expense	

38 . Additonal information for the items presented in the cash flow statement

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
	VND	VND
a. Proceeds from borrowings during		
Proceeds from ordinary contracts	142,547,677,369	146,208,555,822
b. Actual repayments on principal during		
Repayment on principal from ordinary contracts	153,860,410,267	156,152,290,409

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).

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/09/2026				
Cash and cash equivalents	2,615,282,887			2,615,282,887
Trade receivables, other receivables	111,758,032,859	184,460,000	-	111,942,492,859
Total	**114,373,315,746**	**184,460,000**	-	**114,557,775,746**
				0
As at 01/01/2026				
Cash and cash equivalents	12,315,323,126			12,315,323,126
Trade receivables, other receivables	89,772,409,237			89,772,409,237
Total	**102,087,732,363**	-	-	**102,087,732,363**

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 follov

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/09/2026				
Borrowings and debts	333,570,999,055			333,570,999,055
Trade payables, other payables	111,477,893,056			111,477,893,056
Accrued expenses	720,228,357			720,228,357
Total	**445,769,120,468**	-	-	**445,769,120,468**
As at 01/01/2026				
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
Total	**416,098,012,970**	-	-	**416,098,012,970**

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.

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

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Export	14,302,833,569	17,736,644,865
Domestic	166,501,787,891	140,308,364,225
Total	**180,804,621,460**	**158,045,009,090**

Approve, 17 October 2026.
LEGAL REPRESENTATIVE
DEPUTY GENERAL DIRECTOR

M.S.D.N: 1600583589 CÔNG TY CP XUẤT NHẬP KHẨU THỦY SẢN AN GIANG P.BÌNH ĐỨC - T.AN GIANG

Huỳnh Xuân Vinh

Nguyen Hoang Kha
Preparer

Ho Xuan Huong
Chief Accountant

12. TANGIBLE FIXED ASSETS

	Buildings, structures	Machineries, equipment	Transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	**147,544,491,860**	**325,446,547,124**	**9,738,220,641**	**251,535,054**	**167,975,909**	**483,148,770,588**
- Purchase in the period	-	367,200,000	761,368,404	-	-	1,128,568,404
- Completed construction investment	-	5,501,550,532	-	-	-	5,501,550,532
- Liquidation, disposal	-	722,776,048	1,391,738,291	-	-	2,114,514,339
- Others decrease	-	-	-	-	-	-
Ending balance	**147,544,491,860**	**330,592,521,608**	**9,107,850,754**	**251,535,054**	**167,975,909**	**487,664,375,185**
Accumulated depreciation						
Beginning balance	**115,073,202,436**	**311,210,893,115**	**9,738,220,641**	**240,947,554**	**150,956,662**	**436,414,220,408**
- Depreciation in the period	3,726,793,404	3,872,226,120	56,722,534	8,662,500	6,382,215	7,670,786,773
- Liquidation, disposal	-	722,776,048	1,391,738,291	-	-	2,114,514,339
- Others decrease	-	-	-	-	-	-
Ending balance	**118,799,995,840**	**314,360,343,187**	**8,403,204,884**	**249,610,054**	**157,338,877**	**441,970,492,842**
Net Carrying amount						
Beginning balance	32,471,289,424	14,235,654,009	-	10,587,500	17,019,247	46,734,550,180
Ending balance	28,744,496,020	16,232,178,421	704,645,870	1,925,000	10,637,032	45,693,882,343

Detail of tangible fixed assets as at the end of the period and major tangible fixed assets liquidation/ disposal during the period are as follows

Assets name	Status during the period	Historical cost	Liquidation/ disposa	Amount Received from Liquidation/ disposal
		VND	VND	VND
Baltimore Aircoil cooling unit – XN9	Disposal	651,966,048	24,545,455	24,545,455
Hyundai automobile, license plate No. 51A-557.19	Disposal	1,391,738,291	227,272,727	227,272,727
Industrial gas stove & rice cooker -N.A.TT XN7	Disposal	70,810,000	1,818,182	1,818,182

The carrying amount of tangible fixed assets pledged as collateral for borrowings at the end of the period of the Company and its Parent company (Hung Vuong Corpor was VND 23,821,844,951 and VND 8,885,482,284 respectively;
Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 303,282,537,715

20. OWNER'S EQUITY

a. Changes in owner's equity

	Contributed capital VND	Share premium VND	Other owner's capital VND	Retained earnings VND	Total VND
Beginning balance of previous period	**281,097,430,000**	**411,288,522,916**	**1,508,727,551**	**(876,075,930,001)**	**(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**	**1,508,727,551**	**(878,587,770,191)**	**(184,693,089,724)**
Beginning balance of current period	**281,097,430,000**	**411,288,522,916**	**1,508,727,551**	**(878,587,770,191)**	**(184,693,089,724)**
Loss for this period	-	-	-	(32,363,717,117)	(32,363,717,117)
Ending balance of this period	**281,097,430,000**	**411,288,522,916**	**1,508,727,551**	**(910,951,487,308)**	**(217,056,806,841)**