

**CÔNG TY CỔ PHẦN NAM VIỆT
NAM VIET CORPORATION**

**CÔNG TY
CP NAM
VIỆT**

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**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
THE SOCIALIST REPUBLIC OF VIETNAM**

**Độc lập - Tự do - Hạnh phúc
Independence – Freedom - Happiness**

An Giang, ngày 20 tháng 10 năm 2026
An Giang, dated October 20, 2026

Trích yếu: “Giải trình biến động lợi nhuận sau thuế
hợp nhất Quý III/2026 so với cùng kỳ năm trước”
Ref: “Explanation of the difference in consolidated net profit
for Q3 2026 compared to the same period last year”

Kính gửi: - Ủy ban Chứng khoán Nhà Nước/ The State Securities Commission
- Sở Giao dịch Chứng khoán TP. Hồ Chí Minh/Ho Chi Minh Stock Exchange

Công ty Cổ phần Nam Việt (mã chứng khoán: ANV) giải trình chênh lệch lợi
nhuận sau thuế hợp nhất Quý III/2026 so với cùng kỳ năm trước như sau:

*Nam Viet Corporation (Stock symbol: ANV) explains the difference in consolidated net
profit for Q3/2026 compared to the same period last year as follows:*

Lợi nhuận sau thuế hợp nhất Quý III/2026 lãi 206 tỷ đồng, giảm khoảng 27% so
với cùng kỳ năm trước./ *The consolidated net profit for Q3/2026 was 206 billion VND,
representing a decrease of approximately 27% compared to the same period last year:*

- Doanh thu thuần hợp nhất đạt 2.070 tỷ đồng, tăng 4% so với cùng kỳ năm trước
do sản lượng tăng./ *Consolidated net revenue reached VND 2,070 billion, an increase
of 4% compared to the same period last year due to higher sales volume.*

- Tỷ lệ lợi nhuận gộp giảm 4,8% so với cùng kỳ năm trước, nguyên nhân chủ yếu
do chi phí nguyên vật liệu đầu vào tăng./ *The gross profit margin decreased by 4.8%
year-on-year, primarily driven by an increase in raw material costs.*

- Doanh thu hoạt động tài chính tăng 13 tỷ đồng, chủ yếu do khoản lãi tiền gửi
ngân hàng tăng cao so với cùng kỳ năm trước./ *Financial income increase by VND 13
billion, mainly due to a significant increase in interest income from term
deposits compared to the same period last year.*

- Chi phí tài chính tăng 17 tỷ đồng so với cùng kỳ năm trước./ *Financial expenses
increased by VND 17 billion compared to the same period last year.*

- Chi phí bán hàng tăng 13 tỷ đồng so với cùng kỳ năm trước./ *Selling expenses
increased by VND 13 billion compared to the same period last year.*



Công ty giải trình số liệu với quý cơ quan và cổ đông biết / *We hereby explain to you and our valued shareholders.*

Trân trọng kính chào/ *Yours faithfully,*

Nơi nhận/To:

- *Như trên/As above*
- *Ban TGD/ The BoM*
- *Lưu VT/To be filed*

KT.TỔNG GIÁM ĐỐC
SIGNED FOR GENERAL DIRECTOR

PHÓ TỔNG GIÁM ĐỐC



Trần Minh Cảnh



CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of 30 September 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
A – CURRENT ASSETS	100		4,338,110,132,274	3,476,485,727,551
I. Cash and cash equivalents	110	V.1	45,670,884,120	34,061,077,001
1. Cash	111	-	45,670,884,120	34,061,077,001
2. Cash equivalents	112	-	-	-
II. Short-term financial investments	120	-	995,880,912,365	602,662,108,872
1. Trading securities	121	-	-	-
2. Provisions for devaluation of trading securities (*)	122	-	-	-
3. Held-to-maturity investments	123	V.2a	995,880,912,365	602,662,108,872
4. Provision for short-term held-to-maturity investmentsn (*)	124	-	-	-
5. Other short-term financial investments	125	-	-	-
6. Provision for devaluation of other short-term investments (*)	126	-	-	-
III. Short-term receivables	130	-	1,355,515,447,084	1,257,858,572,935
1. Short-term trade receivables	131	V.3	1,202,312,783,368	1,044,635,313,575
2. Short-term prepayments to suppliers	132	V.4	148,540,840,257	190,812,192,261
3. Short-term inter-company receivables	133	-	-	-
4. Receivables according to the progress of construction contract	134	-	-	-
5. Other short-term receivables	135	V.5a	40,800,802,416	58,982,267,280
6. Allowance for short-term doubtful debts (*)	136	V.6	(36,138,978,957)	(36,571,200,181)
7. Missing assets pending resolution	137	-	-	-
IV. Inventories	140	V.7	1,082,165,973,461	1,190,487,123,326
1. Inventories	141	-	1,106,479,441,166	1,206,569,318,120
2. Allowance for inventories (*)	142	-	(24,313,467,705)	(16,082,194,794)
V. Current biological assets	150	-	652,150,327,217	231,029,043,451
1. Consumable livestock	151	V.13a	652,150,327,217	231,029,043,451
2. Seasonal and consumable crops	152	-	-	-
3. Provision for impairment of current biological assets (*)	153	-	-	-
VI. Other current assets	160	-	206,726,588,027	160,387,801,966
1. Short-term prepaid expenses	161	V.8a	41,351,814,089	48,268,943,817
2. Deductible VAT	162	-	139,286,435,257	100,457,757,010
3. Taxes and other receivables from the State	163	V.19	1,488,338,681	-
4. Trading Government bonds	164	-	-	-
5. Other current assets	165	V.9	24,600,000,000	11,661,101,139
B – NON-CURRENT ASSETS	200	-	2,420,236,268,658	2,348,229,739,323
I. Long-term receivables	210	-	32,902,980,000	34,470,215,000
1. Long-term trade receivables	211	-	-	-
2. Long-term prepayments to suppliers	212	-	-	-
3. Working capital in affiliates	213	-	-	-
4. Long-term inter-company receivables	214	-	-	-
5. Other long-term receivables	215	V.5b	32,902,980,000	34,470,215,000
6. Allowance for long-term doubtful debts (*)	216	-	-	-

ITEMS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
II. Fixed assets	220	-	1,211,762,087,868	1,102,107,620,611
1. Tangible fixed assets	221	V.10	749,424,843,855	489,153,088,550
- Historical cost	222	-	2,108,450,632,670	1,725,558,194,119
- Accumulated depreciation (*)	223	-	(1,359,025,788,815)	(1,236,405,105,569)
2. Financial leased assets	224	V.11	132,731,901,881	279,037,917,629
- Historical cost	225	-	208,233,688,089	384,853,529,281
- Accumulated depreciation (*)	226	-	(75,501,786,208)	(105,815,611,652)
3. Intangible fixed assets	227	V.12	329,605,342,132	333,916,614,432
- Historical cost	228	-	375,235,022,868	375,235,022,868
- Accumulated depreciation (*)	229	-	(45,629,680,736)	(41,318,408,436)
III. Non-current biological assets	230	-	8,068,899,589	2,827,913,631
1. Bearer livestock	231	V.13b	8,068,899,589	2,827,913,631
a) Immature bearer livestock	232	-	-	-
b) Mature bearer livestock	233	V.13b	8,068,899,589	2,827,913,631
- Historical cost	234	-	9,234,489,058	2,827,913,631
- Accumulated depreciation (*)	235	-	(1,165,589,469)	-
2. Non-current consumable livestock	236	-	-	-
3. Non-current consumable crops	237	-	-	-
4. Provision for impairment of non-current biological assets (*)	238	-	-	-
IV. Investment property	240	-	-	-
- Historical cost	241	-	-	-
- Accumulated depreciation (*)	242	-	-	-
V. Long-term assets in process	250	-	423,774,003,488	446,571,890,566
1. Long-term work in process	251	-	-	-
2. Construction-in-progress	252	V.14	423,774,003,488	446,571,890,566
VI. Long-term financial investments	260	-	68,467,704,333	68,601,470,338
1. Investments in subsidiaries	261	-	-	-
2. Investments in joint ventures and associates	262	V.2b	62,667,151,061	61,660,931,313
3. Investments in other entities	263	V.2c	20,304,000,000	20,304,000,000
4. Provisions for devaluation of long-term financial investments (*)	264	V.2c	(14,503,446,728)	(13,363,460,975)
5. Held-to-maturity investments	265	-	-	-
6. Provision for long-term held-to-maturity investments (*)	266	-	-	-
VII. Other non-current assets	270	-	675,260,593,380	693,650,629,177
1. Long-term prepaid expenses	271	V.8b	667,292,883,251	688,731,684,653
2. Deferred income tax assets	272	V.15	7,967,710,129	4,918,944,524
3. Long-term components and spare parts	273	-	-	-
4. Other non-current assets	274	-	-	-
TOTAL ASSETS	280	-	6,758,346,400,932	5,824,715,466,874
C – LIABILITIES	300	-	2,694,893,972,667	2,297,846,759,468
I. Current liabilities	310	-	2,641,370,730,167	2,230,874,234,646
1. Short-term trade payables	311	V.16	412,248,658,498	315,489,462,981
2. Short-term advances from customers	312	V.17	52,624,312,319	27,412,520,128
3. Dividends and profits payable	313	V.18	2,262,332,899	2,300,332,899
4. Current taxes and other obligations to the State Budget	314	V.19	111,994,234,324	151,281,511,184
5. Payables to employees	315	V.20	59,596,788,073	87,358,582,685
6. Short-term accrued expenses	316	V.21	16,397,178,876	29,012,941,756
7. Short-term inter-company payables	317	-	-	-
8. Payables according to the progress of construction contracts	318	-	-	-
9. Short-term unearned revenue	319	-	427,376,955	1,678,118,897

ITEMS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
10. Other short-term payables	320	V.22	23,452,780,825	15,719,633,913
11. Short-term borrowings and financial leases	321	V.23a	1,961,897,588,093	1,600,292,650,898
12. Provisions for short-term payables	322	-	-	-
13. Bonus and welfare funds	323	V.24	469,479,305	328,479,305
14. Price stabilization fund	324	-	-	-
15. Trading Government bonds	325	-	-	-
II. Non-current liabilities	330	-	53,523,242,500	66,972,524,822
1. Long-term trade payables	331	-	-	-
2. Long-term advances from customers	332	-	-	-
3. Non-current taxes and other obligations to the State Budget	333	-	-	-
4. Long-term accrued expenses	334	-	-	-
5. Inter-company payables for working capital	335	-	-	-
6. Long-term inter-company payables	336	-	-	-
7. Long-term unearned revenue	337	-	11,738,550,642	12,019,722,618
8. Other long-term payables	338	-	-	-
9. Long-term borrowings and financial leases	339	V.23b	38,864,453,664	53,171,320,060
10. Convertible bonds	340	-	-	-
11. Preferred shares	341	-	-	-
12. Deferred income tax liability	342	V.25	2,920,238,194	1,781,482,144
13. Provisions for long-term payables	343	-	-	-
14. Science and technology development fund	344	-	-	-
D – OWNER'S EQUITY	400	V.26	4,063,452,428,265	3,526,868,707,406
1. Vốn góp của chủ sở hữu	411	-	2,666,675,000,000	2,666,675,000,000
- Ordinary shares carrying voting rights	411a	-	2,666,675,000,000	2,666,675,000,000
- Preferred shares	411b	-	-	-
2. Share premiums	412	-	21,489,209,100	21,489,209,100
3. Bond conversion options	413	-	-	-
4. Other sources of capital	414	-	-	-
5. Treasury stocks (*)	415	-	(27,587,629,848)	(27,587,629,848)
6. Differences on asset revaluation	416	-	-	-
7. Foreign exchange differences	417	-	-	-
8. Investment and development fund	418	-	-	-
9. Other funds	419	-	-	-
10. Retained earnings	420	-	1,402,875,849,013	866,292,128,154
- Retained earnings accumulated to the end of the previous period	420a	-	866,292,128,154	866,292,128,154
- Retained earnings of the current period	420b	-	536,583,720,859	-
TOTAL LIABILITIES AND OWNER'S EQUITY	440	-	6,758,346,400,932	5,824,715,466,874

Approved, October 20, 2026

Preparer

On behalf of Chief Accountant

On behalf of the Legal Representative
Deputy General Director

Cao Thi Kim Tho

Cao Thi Kim Tho



Tran Minh Canh

CONSOLIDATED INCOME STATEMENT

For the period from 01 July 2026 to 30 September 2026

Unit: VND

ITEMS	Code	Note	QUARTER III		Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Sales	01	VI.1	2,111,105,383,170	2,007,871,771,210	5,948,489,036,961	4,864,135,550,553
2. Sales deductions	02	VI.2	40,130,479,430	7,788,795,874	99,172,295,772	31,557,727,471
3. Net sales(10 = 01 - 02)	10	-	2,070,974,903,740	2,000,082,975,336	5,849,316,741,189	4,832,577,823,082
4. Cost of sales	11	VI.3	1,666,364,864,312	1,512,594,981,479	4,806,641,372,520	3,635,029,234,647
5. Gross profit (20 = 10 - 11)	20	-	404,610,039,428	487,487,993,857	1,042,675,368,669	1,197,548,588,435
6. Net gain/loss on disposal of investment properties.	21	-	-	-	-	-
7. Financial income	22	VI.4	26,984,870,698	13,295,769,213	72,243,889,246	32,262,019,194
8. Financial expenses	23	VI.5	33,487,460,377	16,671,249,586	93,809,746,577	53,314,544,375
- In which: Loan interest expenses	24	-	27,278,721,860	16,143,299,241	80,564,690,732	50,107,293,584
9. Gain or loss from joint ventures, associates		VI.6	-	-	1,006,219,748	(138,658,668)
10. Selling expenses	25	VI.7	132,746,681,393	119,403,263,458	319,855,841,794	264,988,057,395
11. General and administration expenses	26	-	22,049,014,995	20,984,938,547	62,349,749,310	56,639,675,741
12. Net operating profit {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30	-	243,311,753,361	343,724,311,479	639,910,139,982	854,729,671,450
13. Other income	31	VI.8	829,166,445	1,691,892,380	5,766,728,127	5,295,104,751
14. Other expenses	32	VI.9	834,191,909	1,917,321,153	2,210,465,468	2,587,315,916
15. Other profit (40 = 31 - 32)	40	-	(5,025,464)	(225,428,773)	3,556,262,659	2,707,788,835
16. Total accounting profit before tax (50=30+40)	50	-	243,306,727,897	343,498,882,706	643,466,402,641	857,437,460,285
17. Current income tax	51	V.19	36,515,821,743	60,531,068,622	108,492,691,337	108,908,213,644
18. Deferred income tax	52	V.15, V.25	135,000,000	(110,000,000)	(1,910,009,555)	622,260,586
19. Profit after tax (60 = 50 - 51 - 52)	60	-	206,655,906,154	283,077,814,084	536,883,720,859	747,906,986,055
20. Basic earnings per share (*)	61	-	206,355,906,154	283,077,814,084	536,583,720,859	747,906,986,055
21. Diluted earnings per share (*)	62	-	-	-	-	-
22. Basic earnings per share (*)	70	VI.10a	775	1,063	2,015	2,809
23. Diluted earnings per shareu (*)	71	VI.10a	775	1,063	2,015	2,809

Approved, October 20, 2026

Preparer

On behalf of Chief Accountant

On behalf of the Legal Representative
Deputy General Director

Cao Thi Kim Tho


Cao Thi Kim Tho


Trần Minh Canh

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the period from 01 July 2026 to 30 September 2026

Unit: VND

Item	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
I. Cash flows from operating activities				
1. Proceeds from sales and services rendered and other revenues	1		5,692,965,991,020	4,368,741,686,985
2. Expenditures paid to suppliers	2		(4,635,865,316,318)	(3,151,737,663,010)
3. Expenditures paid to employees	3		(637,787,234,153)	(478,661,180,267)
4. Paid interests	4		(84,338,065,283)	(50,584,511,578)
5. Paid enterprise income tax	5		(151,029,725,014)	(27,733,643,199)
6. Other proceeds from operating activities	6		71,776,937,912	46,451,529,247
7. Other expenditures on operating activities	7		(162,379,552,122)	(117,879,148,236)
Net cash flows from operating activities	20		93,343,036,042	588,597,069,942
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(77,805,352,863)	(138,879,534,259)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		734,840,000	19,040,944,000
3. Expenditures on loans and purchase of debt instruments of other entities	23		(950,082,922,243)	(329,720,000,000)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		575,006,002,849	21,684,106,020
5. Expenditures on equity investments in other entities	25		-	-
6. Proceeds from equity investment in other entities	26		-	-
7. Proceeds from interests, dividends and distributed profits	27		21,015,978,865	1,447,848,124
Net cash flows from investing activities	30		(431,131,453,392)	(426,426,636,115)
III. Cash flows from financing activities				
1. Proceeds from issuing stocks and capital contributions from owners	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33		4,176,026,612,960	3,309,054,920,365
4. Repayment for loan principal	34		(3,786,317,815,083)	(3,420,493,256,655)
5. Payments for financial leased assets	35		(41,582,873,045)	(101,462,479,763)
6. Dividends and profit paid to the owners	36		(36,100,000)	(17,147,500)
Net cash flow generated from financing activity	40		348,089,824,832	(212,917,963,553)
Net cash flows during the period	50		10,301,407,482	(50,747,529,726)
Beginning cash and cash equivalents	60	V.1	34,061,077,001	219,090,199,195
Effects of fluctuations in foreign exchange rates	61		1,308,399,637	625,825,267
Ending cash and cash equivalents	70	V.1	45,670,884,120	168,968,494,736

Preparer

On behalf of Chief Accountant

Approved, October 20, 2026

On behalf of the Legal Representative
Deputy General Director

Cao Thi Kim Tho

Cao Thi Kim Tho

Tran Minh Canh

NAM VIET CORPORATION

Address: No. 19D Tran Hung Dao Street, Long Xuyen Ward , An Giang Province

CONSOLIDATED FINANCIAL STATEMENTS

Third quarter of 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS*Third quarter of 2026***I. GENERAL INFORMATION****1. Investment form**

Nam Viet Corporation (hereinafter referred to as “the Corporation” or “the Parent Company”) is a joint stock company.

2. Operating field

The Corporation’s operating fields are manufacturing, processing and trading.

3. Principal business activities

Principal business activities of the Corporation are growing fish; manufacturing paper packages; printing packages of all kinds; manufacturing, processing and preserving aquatic products; processing fish oil and fish powder; trading fish and aquatic products; manufacturing aquatic feed; producing solar power; installing electric systems; constructing works.

4. Normal operating cycle

Normal operating cycle of the Corporation is within 12 months.

5. Structure of the Group

The Group includes the Parent Company and 6 subsidiaries under the control of the Parent Company

5a. List of subsidiaries to be consolidated

Subsidiaries	Address	Principal business activities	Benefit rate		Voting rate	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Indian Ocean One Member Company Limited	Lot A4, Thot Not Industrial Park, Thoi Thuan Ward, Can Tho City	Processing aquatic products, trading foodstuff	100%	100%	100%	100%
Nam Viet Binh Phu Aquaculture One Member Co., Ltd.	No. 19D Tran Hung Dao Street, Long Xuyen Ward, An Giang Province	Growing local aquatic animals	100%	100%	100%	100%
Nam Viet Solar One Member Company Limited	No. 19D Tran Hung Dao Street, Long Xuyen Ward, An Giang Province	Producing solar power	100%	100%	100%	100%
Indian Ocean Solar One Member Company Limited	No. 19D Tran Hung Dao Street, Long Xuyen Ward, An Giang Province	Producing solar power	100%	100%	100%	100%
Dai Tay Duong Solar One Member Company Limited	No. 19D Tran Hung Dao Street, Long Xuyen Ward, An Giang Province	Producing solar power	100%	100%	100%	100%
Nam Viet Aquaculture Feed Processing One Member Company Limited	Lot A4, Thot Not Industrial Park, Thoi Thuan Ward, Can Tho City	Manufacturing aquatic feed	100%	100%	100%	100%

5b. Jointly-controlled entities reflected in the Consolidated Financial Statements in accordance with the owner’s equity method

The Group only invests in a jointly-controlled entity, which is Amicogen Nam Viet Company Limited, located at Thot Not Industrial Park, Thoi Thuan Ward, Thot Not District, Can Tho City. Principal business activities of this jointly-controlled entity are to extract and produce hydrolyzed

NAM VIET CORPORATION

Address: No. 19D Tran Hung Dao Street, Long Xuyen Ward, An Giang Province

CONSOLIDATED FINANCIAL STATEMENTS

Third quarter of 2026

Notes to the Consolidated Financial Statements (cont.)

Collagen, Gelatin used for pharmaceuticals, cosmetics and foodstuff. As of the statement of financial position date, the Group's ownership rate and voting rate at this jointly-controlled entity are 50% (beginning balance: 50%).

5c. Affiliates

Affiliate	Address
N.V Atlantic Seafood Freezing Factory – Branch of Nam Viet Corporation	Lot A4, Thot Not Industrial Park, Thot Not Ward, Can Tho City
Indian Ocean Seafood Freezing Factory - Branch of Nam Viet Corporation	Lot A4, Thot Not Industrial Park, Thot Not Ward, Can Tho City
Indian Ocean Fish Powder and Fish Oil Factory - Branch of Nam Viet Corporation	Lot A4, Thot Not Industrial Park, Thot Not Ward, Can Tho City

6. Statement of information comparability on the Consolidated Financial Statements

The figures in the current period can be comparable with corresponding figures in the previous period.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

The accounting period of the Group is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) since the Group's transactions are primarily made in VND.

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

The Group applies the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 guiding the Vietnamese Accounting System, the Circular No. 202/2014/TT-BTC dated 22 December 2014 guiding the preparation and presentation of the Consolidated Financial Statements, and other Circulars guiding implementation of Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Consolidated Financial Statements.

2. Statement of the compliance with the Accounting Standards and System

The Board of Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025, the Circular No. 202/2014/TT-BTC dated 22 December 2014, and as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Consolidated Financial Statements.

IV. ACCOUNTING POLICIES

1. Accounting convention

All the Consolidated Financial Statements are prepared on the accrual basis (except for the information related to cash flows).

2. Consolidation bases

The Consolidated Financial Statements include the Financial Statements of the Parent Company and those of its subsidiaries. A subsidiary is an enterprise that is controlled by the Parent Company. The control exists when the Parent Company has the power to directly or indirectly govern the financial and operating policies of the subsidiary to obtain economic benefits from its activities. In determining

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the control power, the potential voting right arising from options or debt and capital instruments that can be converted into common shares as of the consolidated statement of financial position date should also be taken into consideration.

The financial performance of subsidiaries, which are bought or sold during the period, is included in the Consolidated Income Statement from the date of acquisition or until the date of selling investments in those subsidiaries.

The Financial Statements of the Parent Company and those of subsidiaries used for consolidation are prepared in the same accounting period and apply consistently accounting policies to the same types of transactions and events in similar circumstances. In the case that the accounting policy of a subsidiary is different from the accounting policy applied consistently in the Group, the Financial Statements of that subsidiary will be properly adjusted before being used for the preparation of the Consolidated Financial Statements.

Intra-group balances in the Consolidated Statement Of Financial Position and intra-group transactions and unrealized profits resulting from these transactions must be completely eliminated. Unrealized losses resulting from intra-group transactions are also eliminated unless costs cannot be recovered.

Benefits of non-controlling shareholders reflect profit or loss and net assets of subsidiaries, which are not hold by the Group and presented in a separate item of the Consolidated Income Statement and Consolidated Statement Of Financial Position (classified under owner's equity). Benefits of non-controlling shareholders include the values of their non-controlling benefits at the initial date of business combination and those arise within the ranges of changes in owner's equity from the date of business combination. The losses arising in the subsidiary are attributed equally to the ownership rate of non-controlling shareholders, even if such losses are higher than the interest owned by these shareholders in net assets of the subsidiaries.

3. Foreign currency transactions

Transactions in foreign currencies are converted at the actual exchange rates ruling as of the transaction dates. The ending balances of monetary items in foreign currencies are converted at the actual exchange rates ruling as of the statement of financial position date.

Foreign exchange differences arisen from foreign currency transactions during the period shall be included into financial income or financial expenses. Foreign exchange differences due to the revaluation of ending balances of the monetary items in foreign currenciesre recognized in financial income or expenses and presented on a net basis in the income statement.

The exchange rate used to convert foreign currency transactions is the actual exchange rate ruling as at the time of these transactions. The actual exchange rates approximate the average transfer exchange rate of the bank where the Group frequently conducts transactions. The approximate exchange rate does not exceed +/- 1% compared with the average transfer exchange rate. The average transfer exchange rate is determined daily based on the average between the buying transfer rate and selling transfer rate of the commercial bank where the Group frequently conducts transactions.

The exchange rates used to re-evaluate the ending balances of monetary items in foreign currencies are the average transfer rate of BIDV.

4. Cash and cash equivalents

Cash includes cash on hand and demand deposits in banks. Cash equivalents consist of short-term investments of which the due dates cannot exceed 3 months from the dates of the investments and

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the convertibility into cash is easy, unrestricted in use, and which do not have a lot of risks in the conversion into cash as of the recording date.

5. Financial investments

Held-to-maturity investments

Investments are classified as held-to-maturity investments that the Group intends and is able to hold to maturity. Held-to-maturity investments of the Group only include held-to-maturity term deposits for the purpose of receiving periodical interest.

Held-to-maturity investments are initially recognized at cost including the purchase cost and other transaction costs. After initial recognition, these investments are recorded at recoverable value. Interest from these held-to-maturity investments after acquisition date is recognized in the profit or loss on the basis of the interest income to be received. Interests arising prior to the Group's acquisition of held-to-maturity investments are recorded as a decrease in the costs as at the acquisition time.

When there are reliable evidences proving that a part or the whole investment cannot be recovered and the loss is reliably determined, the loss is recognized as financial expenses during the period while the investment value is derecognized.

Loans

Loans are measured at costs less allowance for doubtful debts. Allowance for doubtful debts of loans is made on the basis of estimated losses.

Investments in joint ventures

A joint venture is an entity which is established by a contractual arrangement whereby the Group and the involved parties undertake an economic activity that is subject to joint control. Joint control is the contractually agreed sharing of control over an economic activity, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the venturers.

The Group recognizes its interests in jointly-controlled entity in accordance with the equity method. Accordingly, contributed capital in joint venture is initially recognized at original cost and then adjusted for the changes in the Group's ownership rate of net assets of jointly-controlled entity. The Consolidated Income Statement reflects the Group's ownership in the financial performance of jointly-controlled entity. The Group stops using the equity method from the date it ceases to have the jointly-controlled right or significant influences on jointly-controlled entity.

The Financial Statements of the jointly-controlled entity are prepared for the accounting period that is the same with the Consolidated Financial Statements of the Group. In the case that the accounting policy of a jointly-controlled entity is different from the accounting policy applied consistently in the Group, the Financial Statements of that jointly-controlled entity will be properly adjusted before being consolidated in the Consolidated Financial Statements.

Unrealized profit/(losses) arising from transactions with jointly-controlled entity are eliminated in proportion to the amount under the Group's ownership in the preparation of the Consolidated Financial Statements.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include such investments in equity instruments that do not enable the Group to have the control, joint control or significant influence on these entities.

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Investments in equity instruments of other entities are initially recognized at costs, including cost of purchase or capital contribution plus other directly attributable transaction costs. Values of these investments are derecognized for dividends and profits arising in the periods prior to the acquisition of such investments. Dividends and profit arising in the periods after the acquisition of investments are recorded into the Group's revenue. Particularly, the dividends paid in form of shares are not recorded as an increase in values, but the increasing quantity of shares is followed up.

Provisions for impairment of investments in equity instruments of other entities are made as follows:

- For investments in listed shares or fair value of investments which is reliably measured, provisions are made on the basis of the market value of shares.
- For investments of which the fair value cannot be measured at the time of reporting, provisions are made on the basis of the losses suffered by investees, at the rate equal to the difference between the actual capital invested by owners and the owner's equity as of the statement of financial position date multiplying (x) by the Group's rate of charter capital over the total actual charter capital invested in these investees.

Increases/decreases in the provisions for impairment of investments in equity instruments of other entities as of the statement of financial position date are recorded into financial expenses.

6. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according the following principles:

- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Group and customers who are independent to the Group, inclusive of receivables for the exports entrusted to other entities.
- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions.

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss.

Increases/decreases in the obligatory allowance for doubtful debts as of the statement of financial position date are recorded into general and administration expenses.

7. Inventories

Inventories are recognized at the lower of cost or net realizable value.

Cost of inventories is determined as follows:

- For materials and merchandises: Costs comprise costs of purchases and other directly relevant costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process: Costs only comprise costs of main materials.
- For finished goods: Costs comprise costs of materials, direct labor and directly relevant general manufacturing expenses allocated on the basis of normal operations.

Stock-out costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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Allowance for inventories is recognized for each type of inventories when their costs are higher than their net realizable values. Increases/decreases in the obligatory allowance for inventories as of the statement of financial position date are recorded into costs of sales.

8. Prepaid expenses

Prepaid expenses comprise actual expenses incurred and relevant to financial performance in several accounting periods. Prepaid expenses of the Group mainly include expenses of tools, land rental, repair expenses and loss from sales of fixed assets and then leaseback as financial lease. These prepaid expenses are allocated over the prepayment period or period of corresponding economic benefits generated from these expenses.

Tools

The tools and supplies put into use in connection with business operations over multiple accounting periods are recognized as deferred expenses and are allocated into operating costs on a straight-line basis over their estimated useful lives (up to 2 years).

Operating lease expenses

The prepaid operating lease expenses for land use right serving business operations over multiple accounting periods are recognized as deferred expenses and are allocated into operating costs on a straight-line basis over the lease term.

Repair expenses

For fixed assets that must undergo periodic repairs and maintenance under technical requirements, the expenses of such periodic repairs and maintenance are recognized as deferred expenses and allocated to operating costs on a straight-line basis from the period in which the repairs and maintenance are completed and the asset is put into use until the next scheduled repair (usually 3 years).

Differences between the selling price and the carrying amount of fixed assets in a sale and leaseback transaction classified as financial lease

Differences between the selling price and the carrying amount of fixed assets in a sale and leaseback transaction classified as financial lease are allocated into costs over the leaseback term.

Other deferred expenses

Other expenses incurred that relate to multiple accounting periods are recognized as deferred expenses and allocated to operating costs in a manner appropriate to the characteristics and nature of each expense item.

9. Biological assets

Biological assets are living animals or plants whose biological transformation process is managed and controlled by the Group to serve production and business purpose or held for sale. These assets include livestock capable of growth, reproduction, degeneration, or production of new biological assets or agricultural products.

The Group's biological assets comprise:

- Pangasius, tilapia and red tilapia commercially raised for production and harvesting. These biological assets are classified as livestock raised for one-time harvest, i.e., livestock raised for the purpose of obtaining products from one-time harvest for sale.
- Pangasius and tilapia raised for the purpose of obtaining biological products multiple times or periodically.

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Biological assets are classified as current or non-current based on their remaining expected harvest period from the end of the accounting period:

- Current biological assets: Farmed fish with an expected harvest period of 12 months or less, or within a normal operating cycle, from the end of the accounting period.
- Non-current biological assets: Farmed fish with an expected harvest period of more than 12 months from the end of the accounting period.

Initial recognition and measurement

Biological assets are initially recognized at cost upon incurrence. Cost comprises all costs actually incurred that are directly attributable to the purchase and care of the biological assets up to the date of initial recognition, including the purchase price of fingerlings, transportation costs, pond excavation/improvement costs, feed, veterinary medicines and chemicals for aquatic disease prevention and treatment, labor costs incurred in caring for biological assets, and other directly attributable costs. Where incurred costs do not contribute to generation of future economic benefits for the Group (i.e. abnormal losses arising from incidents during the farming process), those costs are recognized as operation costs during the period and are not capitalized into cost of the biological assets. For fish raised for periodic products, cost comprises all costs incurred from the initial development of the fish until they reach maturity. Upon reaching maturity, the accumulated costs are transferred to the cost of the biological assets, and depreciation of such assets is recognized..

Subsequent measurement

All subsequently incurred costs are accumulated in the carrying amount up to the date of harvest. No depreciation is recognized in respect of these biological assets. Upon harvest, the entire accumulated carrying amount of the biological assets is transferred to the cost of the harvested agricultural products and recognized as inventories in the reporting period in which the harvest occurs. Subsequent to harvest, the harvested fish are accounted for and presented in accordance with Vietnamese Accounting Standard No. 02 – Inventories.

Fingerlings raised for producing periodic products are accounted for in a manner similar to tangible fixed assets. During the immaturity, all costs of care and breeding are accumulated as part of the cost of the biological assets, and no depreciation is recognized. Upon maturity, depreciation is recognized on a straight-line basis over the estimated useful life. The useful life and depreciation method are reviewed at least at the end of each fiscal year and adjusted if necessary. Caring and breeding costs incurred after the maturity are recognized as production costs of biological products during the period in accordance with criteria appropriate to the characteristics of each type.

The depreciation period applied to fingerlings raised for periodic products is from 2 – 4 years.

Provisions for impairment of biological assets

At the end of the accounting period, a provision for impairment of biological assets is made when there are indications or evidence that the biological assets are impaired or that their net realizable value is lower than their carrying amount. Net realizable value is determined as the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale of such biological assets. The recognition and reversal of the provision for impairment of biological assets are made in the same manner as for inventories and are recognized in cost of sales:

- If the provision required to be recognized at the end of the period exceeds the balance of the provision recognized in the accounting books, the difference is recognized as an increase in provision and in cost of sales during the period.
- If the provision required to be recognized at the end of the period is lower than the balance of the provision recognized in the accounting books, the difference is reversed and recognized as a decrease in provision and in cost of sales for the period.

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For fingerlings raised for periodic products: the provision for impairment is recognized and recognized in expenses during the period in accordance with the nature and extent of the impairment loss. If the impairment loss decreases or conditions caused impairment cease to exist in the subsequent period, the provision previously recognized is reversed and recognized in the income in the corresponding period.

In the event that the Group incurs loss from impairment of biological assets due to natural disasters, epidemics, or other force majeure events, resulting in their destruction or disposal prior to the normal harvest date, the impairment loss is offset against the provision (if any) previously recognized; the remaining difference (if the actual loss exceeds the provision recognized) is recognized in cost of sales during the period.

Disposal and liquidation of biological assets

Upon the disposal or liquidation of a biological asset, its carrying amount (and accumulated depreciation for bearer animals) is derecognized. The difference between the recovery value and the carrying value is recognized as other income or other expenses in the period in which it is incurred.

10. **Tangible fixed assets**

Tangible fixed assets are determined by their historical costs less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Group to bring the asset to its working condition for its intended use. Other expenses arising subsequent to initial recognition are included into historical costs of fixed assets only if it can be clearly demonstrated that the expenditure has resulted in future economic benefits expected to be obtained from the use of these assets. Those which do not meet the above conditions will be recorded into operation costs during the period.

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation years applied are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	05 - 25
Machinery and equipment	03 - 16
Vehicles	03 - 11
Office equipment	03 - 10
Other tangible fixed assets	04 - 18

11. **Financial leased assets**

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessee. Financial leased assets are determined by their historical costs less accumulated depreciation. Historical cost is the lower cost of the fair value of the leased asset at commencement of the lease term and the present value of the minimum lease payments. Discount rate used to calculate the present value of the minimum lease payments is the interest rate implicit in the lease or else mentioned in the lease. If the interest rate implicit in the lease cannot be determined, the incremental borrowing rate at commencement of the lease term will be applied.

Financial leased assets are depreciated in accordance with the straight-line method over their estimated useful lives. If there is no reasonable certainty that the Group will obtain ownership at the end of the lease, the fixed asset shall be depreciated over the shorter of the lease term and the estimated useful life of the asset. The depreciation years of the financial leased assets are as follows:

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<u>Fixed assets</u>	<u>Years</u>
Machinery and equipment	05 - 16
Vehicles	06

12. Intangible fixed assets

Intangible fixed assets are determined by their initial costs less accumulated amortization.

Initial costs of intangible fixed assets include all the costs paid by the Group to bring the asset to its working condition for its intended use. Other costs relevant to intangible fixed assets arising subsequent to initial recognition are included into operation costs during the period only if these costs are associated with a specific intangible fixed asset and result in future economic benefits expected to be obtained from the use of these assets.

When an intangible fixed asset is sold or disposed, its initial costs and accumulated amortization are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

The Group's intangible fixed assets include:

Land use right

Land use right includes all the actual expenses paid by the Group directly related to the land being used such as expenses to obtain the land use right, compensation for house removal, land clearance and ground leveling, registration fees, etc.

The land use right of the Group is amortized in accordance with the straight-line method over the land using period. If the land use right is permanent, it is not amortized.

Computer software

Expenses attributable to computer software, which is not a part associated with the relevant hardware, will be capitalized. Costs of computer software include all the expenses paid by the Group until the date the software is put into use. Computer software is amortized in accordance with the straight-line method from 3 to 6 years.

13. Construction-in-progress

Construction-in-progress reflects the expenses (including relevant loan interest expenses following the accounting policies of the Group) directly attributable to assets under construction, machinery and equipment under installation for purposes of production, leasing and management as well as the repair of fixed assets in progress. These assets are recorded at historical costs and not depreciated.

14. Business combination and goodwill

The business combination is accounted by applying acquisition method. The costs of business combination include the fair values as at the acquisition date of the exchanged assets, the incurred or assumed liabilities as well as the equity instruments issued by the Group in exchange for control of the acquiree, plus any cost directly attributable to the business combination. The acquired assets, the identifiable and contingent liabilities assumed from the business combination are recognized at their fair values as at the acquisition date.

If the business combination covers some accounting periods, the cost of business combination equals the total investment made at the date of obtaining the control of subsidiaries plus the amount of previous investments which are re-evaluated at fair value as at the date of obtaining the control of subsidiaries. The difference between the re-evaluated amount and the cost of investment shall be recorded in the financial performance provided that the Group does not have any significant influence on subsidiaries prior the date of obtaining the control and the investment in subsidiaries is presented in line with the cost method. In case where the Group has significant influence on the subsidiaries prior the date of obtaining the control the investment in subsidiaries is presented in line with the

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equity method, the difference between the re-evaluated amount and the cost of investment determined in line with the equity method shall be recorded in the financial performance; and the difference between the investment determined in line with the equity method and the cost of investment shall be directly recorded in "Retained earnings" of the Consolidated statement of financial position.

The excess of the cost of business combination over the ownership share of the Group in the net fair value of the assets, the identifiable and contingent liabilities of acquiree which are recognized at the date obtaining the control of subsidiaries is recognized as goodwill. If the ownership share of the Group in the net fair value of the assets, the identifiable and contingent liabilities of acquiree which are recognized at the date of obtaining the control of subsidiaries exceeds the cost of business combination, the difference will be included in the financial performance.

The benefit of non-controlling shareholders as at the date of business combination is initially measured on the basis of the ownership share of non-controlling shareholders in the fair values of the assets, the liabilities and the inherent liabilities recognized.

15. Payables and accrued expenses

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services received. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is made on the basis of following principles:

- Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Group, including payables for import through entrustment.
- Accrued expenses reflect expenses for goods, services received from suppliers or supplied to customers but have not been paid, invoiced or lack of accounting records and supporting documents; pay on leave payable to employees; and accrual of operation expenses.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Payables and accrued expenses are classified as short-term or long-term items in the Consolidated statement of financial position on the basis of their remaining maturity as of the statement of financial position date

16. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Group no longer has discretion to avoid the obligation to pay dividends to shareholders in accordance with the Law on Securities, the Law on Enterprises and the Corporation's Charter.

17. Unearned revenue

Unearned revenue comprises amounts received in advance from customers for the lease of assets over one or more accounting periods, unearned intra-group profit incurred from transactions with the joint venture, and profit arising from sale and leaseback of fixed assets.

Unearned revenue does not include amounts received in advance from customers for products, goods or services that the Group has not yet supplied; and accrued revenue from the leasing of assets or the provision of services over multiple reporting periods, for which the payment has not yet been collected.

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18. Owner's equity

Capital

The capital is recorded according to the actual amount invested by the Corporation's shareholders.

Share premiums

Share premiums are recorded in accordance with the difference between the issuance price and face value upon the IPO, additional issue or the difference between the re-issuance price and carrying value of treasury shares and the equity component of convertible bonds upon maturity date. Expenses directly related to the additional issue of shares and the re-issuance of treasury shares are recorded as a decrease in share premiums.

Treasury shares

When a share capital in the owner's equity is re-purchased, the amount payable including the expenses related to the transaction is recorded as treasury shares and is recorded as a decrease in owner's equity. When this share capital is re-issued, the difference between the re-issuance price and carrying value of treasury shares is recorded in "Share premiums".

19. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Corporation as well as legal regulations and approved by the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained earnings that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

Dividends are recorded as payables upon approval of the General Meeting of Shareholders and Notice of dividend payment of the Board of Management.

20. Recognition of sales and income

Sales of merchandises, finished goods

Sales of merchandises, finished goods shall be recognized when all of the following conditions are satisfied:

- The Group transfers most of risks and benefits incident to the ownership of merchandises or products to customers.
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandises and products sold.
- The amount of sales can be measured reliably. When the contracts stipulate that buyers have the right to return merchandises, products purchased under specific conditions, sales are recorded only when those specific conditions are no longer exist and buyers retains no right to return merchandises, products (except for the case that such returns are in exchange for other goods or services).
- The Group received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred or to be incurred in respect of the sale transaction can be measured reliably.

Sales of service provision

Sales of service provision shall be recognized when all of the following conditions are satisfied:

- The amount of sales can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, sales is recognized only when these specific conditions are no longer existed and the buyer is not entitled to return the services provided.

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- The Group received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are provided in several accounting periods, the determination of sales is done on the basis of the volume of work done as of the statement of financial position date.

Sales of power

Sales of power are recognized upon confirmation on the power indicators between the Group and the electricity company.

Interest

Interest is recorded, based on the term and the actual interest rate applied in each particular period.

Dividends and profit shared

Dividends and profit shared are recognized when the Group has the right to receive dividends or profit from the capital contribution. Particularly, the dividends paid in form of shares are not recorded as an increase in value, but the increasing quantity is followed up.

21. Sales deductions

Sales deductions include trade discounts, sales allowances, sales returns incurred in the same period of providing products, merchandises, services, in which revenues are derecognized.

In case of products, merchandises, services provided in the previous periods but trade discounts, sales allowances, sales returns incurred in the current period, revenues are derecognized as follows:

- If sales allowances, trade discounts, sales returns incur prior to the release of the Consolidated Financial Statements, revenues are derecognized on the Consolidated Financial Statements of the current period.
- If sales allowances, trade discounts, sales returns incur after the release of the Consolidated Financial Statements, revenues are derecognized on the Consolidated Financial Statements of the following period.

22. Borrowing costs

Borrowing costs are interests and other costs that the Group directly incurs in connection with the borrowing.

Borrowing costs are recorded as an expense when it is incurred. In case the borrowing costs are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales of the asset, these costs will be included in the cost of that asset. To the extent that the borrowings are especially for the purpose of construction of fixed assets and investment properties, the borrowing cost is eligible for capitalization even if construction period is under 12 months. Incomes arisen from provisional investments as loans are recognized as a decrease in the costs of relevant assets.

In the event that general borrowings are partly used for the acquisition, construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings not yet paid during the period, except for particular borrowings serving the purpose of obtaining a specific asset.

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23. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

24. Corporate income tax

Corporate income tax includes current income tax and deferred income tax.

Current income tax

Current income tax is the tax amount computed based on the taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Carrying values of deferred corporate income tax assets are considered as of the statement of financial position date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the statement of financial position date and are recorded when there is certainly enough taxable income to use these unrecognized deferred corporate income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the statement of financial position date. Deferred income tax is recognized in the Income Statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity.

The Group shall offset deferred tax assets and deferred tax liabilities if:

- The Group has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
 - Of the same subject to corporate income tax; or
 - The Group has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

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Notes to the Consolidated Financial Statements (cont.)**25. Related parties**

A party is considered a related party of the Group in case that party is able to control the Group or to cause material effects on the financial decisions as well as the operations of the Group. A party is also considered a related party of the Group in case that party is under the same control or is subject to the same material effects.

Considering the relationship of related parties, the nature of relationship is focused more than its legal form.

26. Segment reporting

A business segment is a distinguishable component of the Group that is engaged in manufacturing or providing products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Group that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Combined Financial Statements of the Group.

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION**1. Cash and cash equivalents**

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash on hand	816.303.315	1.525.654.580
Deposits in banks	44.854.580.805	32.535.422.421
Total	<u>45.670.884.120</u>	<u>34.061.077.001</u>

2. Financial investments

The financial investments of the Group include held-to-maturity investments, investments in joint venture and investments in other entities. The Group's financial investments are as follows:

2a. Held-to-maturity investments

	<u>Ending balance</u>			<u>Beginning balance</u>		
	<u>Costs</u>	<u>Recoverable amount</u>	<u>Provisions</u>	<u>Costs</u>	<u>Recoverable amount</u>	<u>Provisions</u>
Term deposits	973.787.991.616	973.787.991.616	-	602.446.094.366	602.446.094.366	-
Accrued term deposit interest	22.018.642.529	22.018.642.529	-	-	-	-
Loans to individuals	66.555.500	66.555.500	-	216.014.506	216.014.506	-
Accrued loan interest	7.722.720	7.722.720	-	-	-	-
Total	<u>995.880.912.365</u>	<u>995.880.912.365</u>	<u>-</u>	<u>602.662.108.872</u>	<u>602.662.108.872</u>	<u>-</u>

The short-term bank deposit of VND 171.237.991.616 has been mortgaged to secure the Group's loans at HSBC Bank (Vietnam) Limited, Hong Leong Bank Vietnam Limited, The Siam Commercial Bank Public Company Limited, Worri bank and Cathay United Bank (see note V.23), and the Group's letter of credit at SHB.

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Notes to the Consolidated Financial Statements (cont.)**2b. Investments in joint venture**

	<u>Ending balance</u>	<u>Beginning balance</u>
Original amounts	69.240.000.000	69.240.000.000
Profit/(loss) after the investment date	(6.572.848.939)	(7.579.068.687)
Total	62.667.151.061	61.660.931.313

Value of the Group's ownership in the joint venture is as follows:

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	61.660.931.313	60.892.542.473
Gain/(loss) during the period	1.006.219.748	(138.658.668)
Ending balance	62.667.151.061	60.753.883.805

Operation of the joint venture

Amicogen Nam Viet Company Limited is operating normally.

Transactions with the joint venture

During the period, the Group has the following transactions with Amicogen Nam Viet Company Limited:

	<u>Accumulated from the beginning of the year</u>	
	<u>Current year</u>	<u>Previous year</u>
Sales from leasing	86.805.558	86.805.558
Sales of finished goods	25.153.106.112	18.613.918.200
Purchase of materials	3.269.316.464	2.337.748.197
Expenses for boilers	2.117.000.776	887.003.326

2c. Investments in other entities

The Group invested in 2.030.400 shares of Co Dinh Thanh Hoa Chromites J.S.C, accounting for 5,08% of charter capital of this company.

Fair value

The Group has not measured the fair value of the investments because there is no specific instruction on measurement of fair value.

Provisions for investments in other entities

Fluctuations in provisions for investments in other entities are as follows:

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	13.363.460.975	13.401.890.963
Additional provisions	1.139.985.753	(110.272.251)
Ending balance	14.503.446.728	13.291.618.712

3. Short-term trade receivables

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Carrying value</u>	<u>Allowances</u>	<u>Carrying value</u>	<u>Allowances</u>
Receivables from related parties	11.465.684.809	-	5.659.459.041	-
Mr. Doan Toi	33.446.720	-	-	-
Amicogen Nam Viet Company Limited	11.432.238.089	-	5.659.459.041	-
Receivables from other customers	1.190.847.098.559	(35.205.371.592)	1.038.975.854.534	(35.665.566.631)

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	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
Overseas customers	1.060.749.842.949	(34.332.294.532)	938.442.259.419	(34.792.489.571)
Local customers	130.097.255.610	(873.077.060)	100.533.595.115	(873.077.060)
Total	1.202.312.783.368	(35.205.371.592)	1.044.635.313.575	(35.665.566.631)

The receivables of VND 180.000.000.000 have been mortgaged to secure the Group's loan from HSBC Bank (Vietnam) Ltd. (see Note No. V.23).

4. Short-term prepayments to suppliers

	Ending balance	Beginning balance
Overseas suppliers	3.052.104.417	10.460.202.591
Local suppliers who are owners of fish farms	108.244.160.406	113.637.465.169
Other local suppliers	37.244.575.434	66.714.524.501
Total	148.540.840.257	190.812.192.261

5. Other receivables**5a. Other short-term receivables**

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Advances	4.878.269.530	-	4.022.784.981	-
Term deposit interest	-	-	4.936.187.183	-
Interest on loans given	-	-	9.688.596	-
Short-term pledges, deposits and mortgages	6.294.470.000	-	28.718.955.703	-
Other short-term receivables	29.628.062.886	(933.607.365)	21.294.650.817	(905.633.550)
Total	40.800.802.416	(933.607.365)	58.982.267.280	(905.633.550)

5b. Other long-term receivables

Long-term pledges, deposits and mortgages

6. Doubtful debts

	Ending balance			Beginning balance		
	Overdue period	Original amount	Recoverable amount	Overdue period	Original amount	Recoverable amount
Trade receivables		39.007.174.756	3.801.803.164		39.608.793.101	3.943.226.470
	<i>From 6 months to less than 1 year</i>	1.971.938.135	1.380.356.694	<i>From 6 months to less than 1 year</i>	-	-
	<i>From 1 year to less than 2 years</i>	-	-	<i>From 1 year to less than 2 years</i>	7.608.900.000	3.804.450.000
	<i>From 2 years to less than 3 years</i>	8.071.488.234	2.421.446.470	<i>From 2 years to less than 3 years</i>	462.588.234	138.776.470
	<i>More than 3 years</i>	28.963.748.387	-	<i>More than 3 years</i>	31.537.304.867	-
Other receivables		1.056.055.200	122.447.835		921.633.550	16.000.000
	<i>From 6 months to less than 1 year</i>	141.185.050	98.829.535	<i>From 6 months to less than 1 year</i>	-	-
	<i>From 1 year to less than 2 years</i>	35.236.600	17.618.300	<i>From 1 year to less than 2 years</i>	20.000.000	10.000.000
	<i>From 2 years to less than 3 years</i>	20.000.000	6.000.000	<i>From 2 years to less than 3 years</i>	20.000.000	6.000.000

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	Ending balance			Beginning balance		
	Overdue period	Original amount	Recoverable amount	Overdue period	Original amount	Recoverable amount
	More than 3 years	859.633.550	-	More than 3 years	881.633.550	-
Total		40.063.229.956	3.924.250.999		40.530.426.651	3.959.226.470

Fluctuations in allowances for doubtful debts are as follows:

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	36.571.200.181	44.138.865.762
Provision/(Reversal) of additional provisions	(432.221.224)	(167.395.480)
Delete debt	-	(1.888.515.668)
Ending balance	36.138.978.957	42.082.954.614

7. Inventories

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
Goods in transit	11.234.648.957	-	4.841.846.100	-
Materials, supplies	608.715.519.304	-	663.619.207.958	-
Tools	12.513.968.363	-	10.512.892.477	-
Work-in-process	2.306.746.094	-	2.049.002.136	-
Finished goods	457.024.167.835	(23.677.686.396)	525.540.515.674	(16.082.194.794)
Goods	11.939.880	-	5.853.775	-
Goods on consignment	14.672.450.733	(635.781.309)	-	-
Total	1.106.479.441.166	(24.313.467.705)	1.206.569.318.120	(16.082.194.794)

Inventories worth VND 199.000.000.000 (beginning balance of VND 243.816.319.587) have been mortgaged to secure the Group's loans at MBbanks (See note V.23).

Fluctuations in allowances for inventories are as follows:

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	16.082.194.794	30.291.371.321
Provisions made/(Reversed) during the period	8.231.272.911	(23.978.183.678)
Ending balance	24.313.467.705	6.313.187.643

8. Prepaid expenses**8a. Short-term prepaid expenses**

	<u>Ending balance</u>	<u>Beginning balance</u>
Land rental	1.362.841.667	-
Expenses of tools	5.578.712.853	8.559.910.437
Repair expenses	22.780.306.009	10.092.984.914
Other short-term prepaid expenses	11.629.953.560	29.616.048.466
Total	41.351.814.089	48.268.943.817

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Notes to the Consolidated Financial Statements (cont.)**8b. Long-term prepaid expenses**

	Ending balance	Beginning balance
Land rental	598.483.816.861	636.111.560.217
Expenses of tools	20.332.333.612	10.328.876.918
Repair expenses	16.881.672.785	12.761.514.667
Loss from assets sold and then subleased	-	14.848.920.628
Other long-term prepaid expenses	31.595.059.993	14.680.812.223
Total	667.292.883.251	688.731.684.653

9. Other current assets

Cash equivalents has been mortgaged to secure the Corporation's loans from Kasikornbank Public Company Limited (see Note No. V.23).

10. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
Historical costs						
Beginning balance	394.942.147.462	1.025.607.527.459	154.848.676.104	24.418.713.449	125.741.129.645	1.725.558.194.119
Acquisition during the period	3.449.730.259	109.724.037.816	7.491.945.914	1.853.800.000	-	122.519.513.989
Completed construction	18.152.053.747	-	1.777.373.484	-	83.509.321.514	103.438.748.745
Purchase of previously finance-leased assets	-	172.352.904.073	4.266.937.119	-	-	176.619.841.192
Other deduction	-	-	-	-	-	-
Liquidation, disposal	(2.184.619.043)	(16.255.567.142)	(1.245.479.190)	-	-	(19.685.665.375)
Ending balance	414.359.312.425	1.291.428.902.206	167.139.453.431	26.272.513.449	209.250.451.159	2.108.450.632.670
<i>In which:</i>						
<i>Assets fully depreciated but still in use</i>	255.819.739.255	463.738.015.868	63.852.931.487	9.647.962.194	28.746.284.975	821.804.933.779
<i>Assets waiting for liquidation</i>	-	-	-	-	-	-
Depreciation						
Beginning balance	332.281.018.616	705.261.306.824	112.765.230.754	17.006.331.082	69.091.218.293	1.236.405.105.569
Depreciation during the period	7.668.788.817	57.921.407.804	9.592.131.328	2.042.381.414	10.204.993.585	87.429.702.948
Purchase of previously finance-leased assets	-	52.432.208.737	1.668.751.987	-	-	54.100.960.724
Other deduction	-	-	-	-	-	-
Liquidation, disposal	(2.888.255.406)	(14.932.206.003)	(1.089.519.017)	-	-	(18.909.980.426)
Ending balance	337.061.552.027	800.682.717.362	122.936.595.052	19.048.712.496	79.296.211.878	1.359.025.788.815
Net book values						
Beginning balance	62.661.128.846	320.346.220.635	42.083.445.350	7.412.382.367	56.649.911.352	489.153.088.550
Ending balance	77.297.760.398	490.746.184.844	44.202.858.379	7.223.800.953	129.954.239.281	749.424.843.855
<i>In which:</i>						
<i>Assets temporarily not in use</i>	-	-	-	-	-	-
<i>Assets waiting for liquidation</i>	-	-	-	-	-	-

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Notes to the Consolidated Financial Statements (cont.)**11. Financial leased assets**

	Machinery and equipment	Vehicles	Total
Historical costs			
Beginning balance	267.630.950.344	117.222.578.937	384.853.529.281
Financial leases during the period	-	-	-
Purchase of previously finance-leased assets	(172.352.904.073)	(4.266.937.119)	(176.619.841.192)
Ending balance	95.278.046.271	112.955.641.818	208.233.688.089
Depreciation			
Beginning balance	80.646.913.745	25.168.697.907	105.815.611.652
Depreciation during the period	9.414.328.142	14.372.807.138	23.787.135.280
Purchase of previously finance-leased assets	(52.432.208.737)	(1.668.751.987)	(54.100.960.724)
Ending balance	37.629.033.150	37.872.753.058	75.501.786.208
Net book values			
Beginning balance	186.984.036.599	92.053.881.030	279.037.917.629
Ending balance	59.691.993.267	79.816.269.839	139.508.263.106

12. Intangible fixed assets

	Land use right	Computer software	Total
Initial costs			
Beginning balance	374.954.031.868	280.991.000	375.235.022.868
Ending balance	374.954.031.868	280.991.000	375.235.022.868
<i>In which:</i>			
<i>Assets fully amortized but still in use</i>	2.204.952.117	280.991.000	2.485.943.117
Amortization			
Beginning balance	41.037.417.436	280.991.000	41.318.408.436
Amortization during the period	4.311.272.300	-	4.311.272.300
Ending balance	45.348.689.736	280.991.000	45.629.680.736
Net book values			
Beginning balance	333.916.614.432	-	333.916.614.432
Ending balance	329.605.342.132	-	329.605.342.132
<i>In which:</i>			
<i>Assets temporarily not in use</i>	-	-	-
<i>Assets waiting for liquidation</i>	-	-	-

Some intangible fixed assets with a remaining book value of VND 190.629.629.121 (beginning balance of VND 93.201.995.356) have been mortgaged to secure the Group's loans at the Joint Stock Commercial Bank for Foreign Trade of Vietnam, the Joint Stock Commercial Bank for Investment and Development of Vietnam, MBBANK, and HSBC Bank (Vietnam) Limited (see note V.23a).

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Notes to the Consolidated Financial Statements (cont.)**13. Biological assets****13a. Current biological assets**

The Group's short-term biological assets are fingerlings, market-ready fish

	Ending balance		Beginning balance	
	Original costs	Allowance	Original costs	Allowance
Consumable livestock	652.150.327.217	-	231.029.043.451	-
Total	652.150.327.217	-	231.029.043.451	-

13b. Non-current biological assets

The Group's long-term biological assets are broodstock.

	Historical costs	Depreciation	Carrying values
Beginning balance	2.827.913.631	-	2.827.913.631
Increase during the period	8.605.651.075		
Depreciation during the year		3.364.665.117	
Ending balance	11.433.564.706	3.364.665.117	8.068.899.589

14. Construction-in-progress

	Beginning balance	Increases during the period	Inclusion into fixed assets during the period	Other decreases	Ending balance
<i>Acquisition of fixed assets</i>	152.301.969.164	73.025.512.802	(96.453.395.913)	(282.322.800)	128.591.763.253
<i>Construction-in-progress</i>	290.151.324.592	122.159.230.893	(103.438.748.745)	(16.046.689.936)	292.825.116.804
Binh Phu aquatic growing area project	46.175.850.894	5.597.568.891	(2.171.240.545)	(15.702.609.992)	33.899.569.248
Expenses for acquisition of land ⁽ⁱ⁾	22.669.000	763.134.627	-	(654.706.418)	131.097.209
Expenses for construction items	43.263.683.132	3.905.175.520	(1.753.274.864)	(15.022.607.179)	30.392.976.609
Expenses for pond digging	2.889.498.762	929.258.744	(417.965.681)	(25.296.395)	3.375.495.430
Other aquatic growing area project – Land	209.428.754.654	-	-	-	209.428.754.654
Expenses for construction of aquatic growing areas	15.978.986.090	101.279.764.906	(83.261.726.204)	(937.848)	33.996.086.944
Frozen food processing plant	5.775.041.676	1.910.449.686	(5.943.271.485)	(25.528.541)	1.716.691.336
Other constructions	12.792.691.278	13.371.447.410	(12.062.510.511)	(317.613.555)	13.784.014.622
<i>Large repair of fixed assets</i>	4.118.596.810	4.029.785.420	-	(5.791.258.799)	2.357.123.431
Total	446.571.890.566	199.214.529.115	(199.892.144.658)	(22.120.271.535)	423.774.003.488

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Notes to the Consolidated Financial Statements (cont.)**15. Deferred income tax assets**

Deferred income tax assets are related to temporarily deductible differences due to sales of inventories in the Group. Details of increases/(decreases) during the period are as follows:

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	4.918.944.524	7.461.413.314
Inclusion into operation results	3.048.765.605	(471.234.395)
Ending balance	7.967.710.129	6.990.178.919

The corporate income tax rate used for determining deferred income tax assets is 10% -15% -20%.

16. Short-term trade payables

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	51.181.759.219	14.543.625.576
Atlantic Company Limited	51.121.759.219	14.543.625.576
Amicogen Nam Viet Company Limited	60.000.000	-
<i>Payables to other suppliers</i>	361.066.899.279	300.945.837.405
Overseas suppliers	10.357.541.966	11.144.834.073
Local suppliers who are owners of fish farms	37.181.621.574	23.479.394.639
Local suppliers	313.527.735.739	266.321.608.693
Total	412.248.658.498	315.489.462.981

The Group has no overdue trade payables.

17. Short-term advances from customers

	<u>Ending balance</u>	<u>Beginning balance</u>
Overseas customers	44.831.645.033	17.110.252.019
Local customers	7.792.667.286	10.302.268.109
Total	52.624.312.319	27.412.520.128

18. Dividends and profits payable

This item represents unpaid dividends because small shareholders have not yet received them.

19. Taxes and other obligations to the State Budget

	<u>Beginning balance</u>	<u>Amount payable during the period</u>	<u>Amount paid during the period</u>	<u>Ending balance</u>	
				<u>Payable</u>	<u>Receivables</u>
VAT on local sales	332.389.531	9.790.807.852	(6.610.482.194)	3.512.715.189	-
VAT on imports	-	2.020.132.119	(3.508.470.800)	-	1.488.338.681
Export-import duties	-	85.219.811	(85.219.811)	-	-
Corporate income tax (*)	150.364.513.380	108.492.691.337	(151.460.983.549)	107.396.221.168	-
Personal income tax	441.387.707	3.250.244.560	(2.671.860.696)	1.019.771.571	-
Natural resource tax	14.403.900	142.530.544	(139.614.714)	17.319.730	-
Land rental	120.516.666	-	(72.310.000)	48.206.666	-
Other taxes	8.300.000	380.430.926	(388.730.926)	-	-
Total	151.281.511.184	124.162.057.149	(164.937.672.690)	111.994.234.324	1.488.338.681

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Value added tax (VAT)

The Group companies have to pay VAT in line with the deduction method. The VAT rates applied are as follows:

- Exporting finished goods	0%
- Fish materials	
+ Fish grown by the Corporation itself and sold to organizations and individuals	Not subject to tax
+ Fish externally bought by the Corporation itself and sold to organizations	Not subject to tax declaration and calculation
+ Fish externally bought by the Corporation itself and sold to individuals	5%
- Other products and services	08 - 10%

Export-import duties

The Group companies have declared and paid these duties according to the Customs' notices.

Corporate income tax

According to Decree No. 320/2025/ND-CP issued by the Government on December 15, 2025, which provides detailed regulations on a number of provisions and measures for the implementation of the Corporate Income Tax Law No. 67/2025/QH15, income from seafood processing activities is subject to a 15% tax rate starting from the 2025 tax year.

According to the Official Letter No. 1534/BTC-CST dated 31 January 2019 of the Ministry of Finance sent to the Tax Department of provinces/cities, income from producing solar power is applied the tax rate of 10% in 15 years from the date of the project's commencement, exempted from tax in 4 years from the year earning income from the project and reduced by 50% of tax payable in the next 9 years.

Income from other activities is subject to corporate income tax at the tax rate of 20%.

- (*) The Group retroactively adjusted the corporate income tax payable by Indian Ocean One Member Company Limited due to the collection of corporate income tax in arrears from 2019 to 2022 made by the Tax Department of Can Tho City and additionally self-declared corporate income tax according to 2023 income tax return due to the disapproval from the tax authority for the Group to enjoy tax incentives for aquatic product processing.

Details of corporate income tax payable of the Group companies are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Corporate income tax payable is calculated on the current year's taxable income	107.396.221.168	108.996.721.603
Adjusting corporate income tax payable of previous years	1.096.470.169	(88.507.959)
Corporate income tax must still be paid	108.492.691.337	108.908.213.644

Determination of corporate income tax liability of the Group companies is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Consolidated Financial Statements can be changed upon the inspection of tax authorities.

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Notes to the Consolidated Financial Statements (cont.)**Natural resources tax**

The Group companies have to pay natural resource tax imposed on water exploitation at the price of VND 5.000/m³ x 8%.

Land rental

Land rental is paid according to the notices of the tax department.

Other taxes

The Group companies have declared and paid these taxes in line with the prevailing regulations.

20. Payables to employees

This item reflects the salary to be paid to employees.

21. Short-term accrued expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
Loan interest expenses	-	3.794.553.438
Shipping freights	7.061.953.400	2.371.292.300
Brokerage commissions	9.256.688.912	16.626.896.221
Other short-term accrued expenses	78.536.564	6.220.199.797
Total	16.397.178.876	29.012.941.756

22. Other short-term payables

	<u>Ending balance</u>	<u>Beginning balance</u>
Payables to related parties	36.038.750	-
Atlantic Company Limited	36.038.750	-
Payables to others	23.416.742.075	15.719.633.913
Social insurance premiums, health insurance premiums, unemployment insurance premiums and Trade Union's expenditures	11.743.830.494	10.274.547.167
Receipt of short-term deposits and mortgages	2.390.180.000	937.530.000
Other short-term payables	9.282.731.581	4.507.556.746
Total	23.452.780.825	15.719.633.913

The Group has no other overdue payables.

23. Borrowings and financial lease**23a. Short-term borrowings and financial lease**

	<u>Ending balance</u>	<u>Beginning balance</u>
Short-term loans from banks	1.938.416.409.871	1.548.827.710.943
Loan from BIDV ^(a)	328.103.563.588	483.453.594.843
Loan from Vietcombank ^(b)	697.599.691.635	399.309.034.549
Loan United Overseas Bank (Vietnam) Limited ^(c)	185.216.306.264	107.244.230.252
Loan from MBBank ^(d)	119.918.131.489	182.521.800.218
Loan from Worri bank ^(e)	79.999.384.909	-
Loan from BPCE IOM	-	65.263.746.000
Loan from Hong Leong Bank Vietnam Limited	-	83.743.892.500
Loan from HSBC Bank (Vietnam) Ltd.	-	92.573.115.975
Loan from Kasikornbank Public Company Limited ^(f)	249.242.536.061	-
Loan from The Siam Commercial Bank Public Company Limited ^(g)	211.031.382.601	134.718.296.606

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Notes to the Consolidated Financial Statements (cont.)

	Ending balance	Beginnin balance
<i>Loan from Taipei Fubon Bank ^(h)</i>	<i>61.520.912.509</i>	-
<i>Loan from Cathay United Bank ⁽ⁱ⁾</i>	<i>5.784.500.815</i>	-
<i>Current portions of financial leases (see Note No. V.23b)</i>	23.481.178.222	51.464.939.955
Total	<u>1.961.897.588.093</u>	<u>1.600.292.650.898</u>

- (a) The loan from BIDV is to supplement the working capital at the interest rate released for each loan receipt. The loan term is 06 months. This loan is secured by mortgaging land use rights (see Note No. V.12).
- (b) The loan from Vietcombank is to supplement the working capital at the interest rate released for each loan receipt. The loan term is 05 months. This loan is secured by land use rights (see Note No. V.12).
- (c) The loan from United Overseas Bank (Vietnam) Limited is to supplement the working capital at the interest rate applied to each loan receipt. This loan is guaranteed by the Parent Company's Vice Chairman.
- (d) Loan from MB Bank is to supplement working capital with interest rate based on each debt receipt, loan term of 06 months. This loan is secured by land use rights (see Note No. V.12) and inventories (see Note No. V.7).
- (e) Loan from Worri bank is to supplement working capital with interest rate based on each debt receipt, loan term of 06 months. This loan is secured by mortgaging term deposits at Vietnam Prosperity Joint Stock Commercial Bank (see note V.2)
- (f) The loan from Kasikornbank Public Company Limited is to supplement the working capital at the interest rate released for each loan receipt. The loan term is 06 months. This loan secured by mortgaging deposit contracts (see Note No. V.2) and personal guarantee of the Parent Company's Vice Chairman.
- (g) The loan from The Siam Commercial Bank Public Company Limited is to supplement the working capital at the interest rate released for each loan receipt. The loan term is 05 months. This loan secured by mortgaging deposit contracts (see Note No. V.2) and personal guarantee of the Parent Company's Vice Chairman
- (h) The loan from Cathay United Bank is to supplement the working capital at the interest rate applied to each loan receipt. This loan is guaranteed by the Parent Company's Vice Chairman.
- (i) Loan from Worri bank is to supplement working capital with interest rate based on each debt receipt, loan term of 06 months. This loan is secured by mortgaging term deposits at Vietnam Prosperity Joint Stock Commercial Bank (see note V.2)

The Group is solvent over short-term loans and financial leases.

Details of increases/(decreases) of short-term loans and financial leases during the period are presented are as follows:

	Beginning balance	Increases during the period	Transfer from long-term borrowings	Amount repaid during the period	Ending balance
Short-term loans from banks	1.548.827.710.943	4.176.096.249.536	-	(3.786.507.550.608)	1.938.416.409.871
Current portions of financial leases	51.464.939.955	-	14.306.866.396	(42.290.628.129)	23.481.178.222
Total	<u>1.600.292.650.898</u>	<u>4.176.096.249.536</u>	<u>14.306.866.396</u>	<u>(3.828.798.178.737)</u>	<u>1.961.897.588.093</u>

These notes form an integral part of and should be read in conjunction with the Consolidated Financial Statements

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Notes to the Consolidated Financial Statements (cont.)**23b. Long-term borrowings and financial lease**

	Ending balance	Beginning balance
Long-term loans from individuals ⁽ⁱ⁾	150.000.000	150.000.000
Financial leases	38.714.453.664	53.021.320.060
<i>Financial lease from Vietcombank Financial Leasing Co., Ltd. to purchase machinery and equipment and vehicles</i>	<i>11.951.906.369</i>	<i>17.770.096.711</i>
<i>Financial lease from Vietnam International Leasing Co., Ltd. to purchase machinery and equipment</i>	<i>9.699.060.914</i>	<i>12.868.526.428</i>
<i>Financial lease from BIDV - Sumi Trust Leasing Company., Ltd. to purchase fixed assets</i>	<i>17.063.486.381</i>	<i>22.382.696.921</i>
Total	38.864.453.664	53.171.320.060

- (i) The unsecured loan from Mr. Mai Van Nam is to supplement the working capital. The loan term is 7 years.

The Group is solvent over long-term loans and financial leases.

Repayment schedule of long-term loans and financial leases is as follows:

	Total debts	1 year or less	More than 1 year to 5 years	More than 5 years
Ending balance				
Long-term loans from individuals	150.000.000	-	150.000.000	-
Financial leases	62.195.631.886	23.481.178.222	38.714.453.664	-
Total	62.345.631.886	23.481.178.222	38.864.453.664	-
Beginning balance				
Long-term loans from individuals	150.000.000	-	150.000.000	-
Financial leases	104.486.260.015	51.464.939.955	53.021.320.060	-
Total	104.636.260.015	51.464.939.955	53.171.320.060	-

Details of increases/(decreases) of long-term loans and financial leases during the period are as follows:

	Beginning balance	Increase during the period	Amount repaid during the period	Transfer to short-term loans and financial leases	Ending balance
Long-term loans from individuals	150.000.000	-	-	-	150.000.000
Financial leases	53.021.320.060	-	-	(14.306.866.396)	38.714.453.664
Total	53.171.320.060	-	-	(14.306.866.396)	38.864.453.664

23c. Overdue borrowings and financial lease

The Group has no overdue loans and financial leases.

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Notes to the Consolidated Financial Statements (cont.)**24. Bonus and welfare funds**

	<u>Beginning balance</u>	<u>Disbursement during the period</u>	<u>Increase due to appropriation from profits</u>	<u>Ending balance</u>
Bonus fund	163.631.160	-	-	163.631.160
Welfare fund	164.848.145	300.000.000	(159.000.000)	305.848.145
Total	328.479.305	300.000.000	(159.000.000)	469.479.305

25. Deferred income tax liabilities

Deferred income tax liabilities are related to treatment for provisions for impairment of investments in subsidiaries and joint venture. Details are as follows:

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	1.781.482.144	1.810.827.386
Recorded in income statement	1.138.756.050	151.026.191
Ending balance	2.920.238.194	1.961.853.577

26. Owner's equity**26a. Statement of fluctuations in owner's equity**

Information on the fluctuations in owner's equity is presented in the attached Appendix.

26b. Details of capital contribution of the owners

	<u>Ending balance</u>	<u>Beginning balance</u>
Mr. Doan Toi	1.466.100.000.000	1.466.100.000.000
Mr. Doan Chi Thanh	295.288.000.000	295.288.000.000
Mr. Doan Chi Thien	31.419.980.000	1.419.980.000
Other shareholders	869.749.520.000	899.198.520.000
Total	2.662.557.500.000	2.662.557.500.000

26c. Shares

	<u>Ending balance</u>	<u>Beginning balance</u>
Number of shares registered to be issued	266.667.500	266.667.500
Number of shares sold to the public	266.667.500	266.667.500
- Common shares	266.667.500	266.667.500
- Preferred shares	-	-
Number of shares repurchased	411.750	411.750
- Common shares	411.750	411.750
- Preferred shares	-	-
Number of outstanding shares	266.255.750	266.255.750
- Common shares	266.255.750	266.255.750
- Preferred shares	-	-

Face value of outstanding shares: VND 10.000.

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Notes to the Consolidated Financial Statements (cont.)**27. Off-consolidated consolidated statement of financial position items****27a. Foreign currencies**

	<u>Ending balance</u>	<u>Beginning balance</u>
United States Dollar (USD)	418.582,65	563.540,44
Euro (EUR)	2.789,29	2.802,97
Australian Dollar (AUD)	791,06	153,16
Russian Ruble (RUB)	639,59	1.629,59

27b. Treated doubtful debts

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Original currency</u>	<u>VND</u>	<u>Original currency</u>	<u>VND</u>
Overseas customers	9.718.204,85	188.579.975.866	9.718.204,85	188.579.975.866
Local customers		24.892.800.723		24.892.800.723
Total		213.472.776.589		213.472.776.589

Reason for writing-off: debts overdue for many years are irrecoverable.

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED INCOME STATEMENT**1. Sales****1a. Gross sales**

	<u>Current year</u>	<u>Previous period</u>
Sales of finished goods	2.062.769.297.579	1.974.170.564.039
Sales of solar power	26.486.076.195	25.114.085.696
Other sales	21.850.009.396	8.587.121.475
Total	2.111.105.383.170	2.007.871.771.210

1b. Sales to related parties

Sales of goods and service provisions to the related parties is presented in Notes No. VII.1a

2. Sales deductions

	<u>Current year</u>	<u>Previous period</u>
Sales returns	34.421.212.796	841.461.020
Sales allowances	5.709.266.634	6.947.334.854
Total	40.130.479.430	7.788.795.874

3. Costs of sales

	<u>Current year</u>	<u>Previous period</u>
Costs of finished goods sold	1.644.585.988.682	1.504.836.401.593
Costs of solar power	6.074.188.759	6.947.595.230
Other costs	15.704.686.871	810.984.656
Total	1.666.364.864.312	1.512.594.981.479

4. Financial income

	<u>Current year</u>	<u>Previous period</u>
Term deposit interest	19.959.901.199	3.186.896.636
Demand deposit interest	5.631.378	6.392.731
Interest on loans given	31.562	17.892.383

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Notes to the Consolidated Financial Statements (cont.)

	Current year	Previous period
Exchange gain arising	2.165.021.655	7.459.517.843
Interest on sales with deferred payment	4.747.593.302	2.616.106.536
Other financial income	106.691.602	8.963.084
Total	26.984.870.698	13.295.769.213
5. Financial expenses		
	Current year	Previous period
Loan interest expenses	27.278.721.860	16.143.299.241
Exchange loss arising	6.208.678.517	476.068.179
Other financial expenses	60.000	51.882.166
Total	33.487.460.377	16.671.249.586
6. Selling expenses		
	Current year	Previous period
Expenses for employees	2.422.174.398	2.675.153.260
Materials, packages	114.354.505	78.618.439
Tools, supplies	849.349.842	264.612.464
Commissions	4.164.773.237	21.201.796.961
Transportation costs	80.836.658.438	68.845.066.840
External services rendered	35.646.659.415	23.578.504.923
Other expenses	8.712.711.558	2.759.510.571
Total	132.746.681.393	119.403.263.458
7. General and administration expenses		
	Current year	Previous period
Expenses for employees	11.488.865.490	13.439.133.218
Office supplies	486.223.393	411.722.337
Office stationery	242.170.364	222.957.583
Taxes, fees and legal fees	1.041.873.815	1.040.423.889
Provision for doubtful debts	1.749.363.640	1.623.017.940
Expenses for external services	1.165.287.296	1.163.537.706
Other expenses	5.875.230.997	3.084.145.874
Total	22.049.014.995	20.984.938.547
8. Other income		
	Current year	Previous period
Proceeds from liquidation and disposal of fixed assets	-	99.316.278
Handling long-standing debt	980	-
Compensation income	326.859.550	756.055.850
Other income	502.305.915	836.520.252
Total	829.166.445	1.691.892.380

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Notes to the Consolidated Financial Statements (cont.)**9. Other expenses**

	Current year	Previous period
Liquidation and sale of fixed assets	304.360.379	-
Fines for administrative violations	-	28.000.000
Tax collected in arrears, fines for late tax payment	-	993.732.569
Treatment for long-existed balance	438.997.497	809.363.858
Other expenses	90.834.033	86.224.726
Total	834.191.909	1.917.321.153

10. Earnings per share**10a. Basic/diluted earnings per share**

	Current year	Previous period
Accounting profit after corporate income tax of the Parent Company's shareholders	536.883.720.859	747.906.986.055
Appropriation for bonus and welfare funds	(300.000.000)	-
Increases/(decreases) in accounting profit used to determine profit distributed to ordinary equity holders	-	-
Profit used to calculate basic/diluted earnings per share	536.583.720.859	747.906.986.055
The weighted average number of ordinary shares outstanding during the period	266.255.750	266.255.750
Basic/diluted earnings per share	2.015	2.809

10b. Other information

There are no transactions over the common share or potential common share from the statement of financial position date until the date of these Consolidated Financial Statements.

VII. OTHER DISCLOSURES**1. Transactions and balances with related parties**

The related parties of the Group include the key managers, their related individuals and other related parties.

1a. Transactions and balances with the key managers and their related individuals

The key managers include the Board of Management and the Executive Officers of the Parent Company (the Board of Directors, the Financial Director and the Chief Accountant). The key managers' related individuals are their close family members.

Transactions with the key managers and their related individuals

The Group has no sales of goods and service provisions to the key managers and their related individuals. Other transactions with the key managers and their related individuals are as follows:

	Current year	Previous year
Mr.Doan Toi		
Sale of materials	42.062.611	-
Other key managers		
Advance	1.612.722.000	1.027.474.000

These notes form an integral part of and should be read in conjunction with the Consolidated Financial Statements

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Notes to the Consolidated Financial Statements (cont.)

Guarantee commitments

Mr. Doan Toi used his personal assets to secure the Group's loan from United Overseas Bank (Vietnam) Limited, Kasikornbank Public Company Limited, Hong Leong Bank Vietnam Limited, The Siam Commercial Bank Public Company Limited and Taipai Fubon bank (see Note No. V.23).

Mr. Doan Chi Thien used his personal assets to secure the Group's loan from Hong Leong Bank Vietnam Limited.

Receivables from and payables to the key managers and their related individuals

Receivables from and payables to the key managers are presented in Notes No. V.3

1b. Transactions and balances with other related parties

Other related parties of the Group include:

Other related parties	Relationship
Amicogen Nam Viet Company Limited	Jointly-controlled entity
Atlantic Company Limited	Company of the same investor
Bay Nui Organic Farm Company Limited	Company established by Deputy General Director

Transactions with other related parties

Apart from transactions with the joint venture presented in Note No. V.2b and sales of goods and service provisions to other related parties which are not joint ventures presented in Note No. VI.1b, the Group also has other following transactions with other related parties:

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Atlantic Company Limited</i>		
Leasing warehouse, power charges	60.496.637.859	55.522.018.546
Fee on using infrastructure and wastewater treatment	1.014.238.674	741.449.229
Collection on this company's behalf	132.259.328	119.302.780
Acquisition of assets	-	4.220.156.960

The prices of merchandises and services supplied to other related parties are mutually agreed prices. The purchases of merchandises and services from other related parties are done at the agreed prices.

Receivables from and payables to other related parties

Receivables from and payables to other related parties are presented in Notes No. V.3, V.16 and V.22.

2. Segment information

The segment information is presented according to business segment and geographical segment. The primary reporting format is the geographical segment based on the internal organizational and management structure as well as the system of internal financial reporting of the Group.

2a. Information on geographical segment

Details of net external sales in respect of geographical segment based on the location of customers are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous period
Exports	1.452.337.109.618	1.553.056.313.377
Local sales	618.637.794.122	447.026.661.959
Total	2.070.974.903.740	2.000.082.975.336

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Notes to the Consolidated Financial Statements (cont.)

2b. *Operating field*

The Group's business field only includes manufacturing and processing of aquatic products with the proportion of revenue accounting for more than 97,7%.

Approved, October 20, 2026



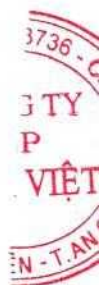
Cao Thi Kim Tho
Preparer



Cao Thi Kim Tho
On behalf of Chief Accountant



Tran Minh Canh
On behalf of the Legal Representative
Deputy General Director



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CONSOLIDATED FINANCIAL STATEMENTS FOR QUARTER III OF 2026
For the fiscal year ending December 31, 2026

Appendix: Statement of changes in owner's equity

	Capital	Share premiums	Treasury shares	Retained earnings	Total
Beginning balance of the previous year	2,666,675,000,000	21,489,209,100	(27,587,629,848)	133,070,013,581	2,793,646,592,833
Profit in the previous period	-	-	-	747,906,986,055	747,906,986,055
Appropriation for funds in the previous period	-	-	-	-	-
Dividend distribution in the previous period	-	-	-	-	-
Ending balance of the previous period	2,666,675,000,000	21,489,209,100	(27,587,629,848)	880,976,999,636	3,541,553,578,888
Beginning balance of the current year	2,666,675,000,000	21,489,209,100	(27,587,629,848)	866,292,128,154	3,526,868,707,406
Profit in the current period	-	-	-	536,883,720,859	536,883,720,859
Appropriation for funds during the period	-	-	-	(300,000,000)	(300,000,000)
Dividend distribution in the period	-	-	-	-	-
Ending balance of the period	2,666,675,000,000	21,489,209,100	(27,587,629,848)	1,402,875,849,013	4,063,452,428,265

Unit: VND

Approved, October 20, 2026



Cao Thi Kim Tho

On behalf of Chief Accountant

Tran Minh Canh

On behalf of the Legal Representative
Deputy General Director

Cao Thi Kim Tho
Preparer

