BENTRE AQUAPRODUCT IMPORT AND EXPORT JOINT STOCK COMPANY
AQUATEX BENTRE®
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FINANCIAL STATEMENTS

CONSOLIDATED

For the Third Quarter of 2026

- Consolidated Statement of Financial Position
- Consolidated Statement of Profit or Loss
- Consolidated Statement of Cash Flows
- Notes to the Consolidated Financial Statements

Form : B01-DN/HN
(Issued under Circular No.43/2026/TT-BTC
dated 20 April 2026 of the Ministry of Finance)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ASSETS	Code	Notes	Ending balance	Beginning balance
A - CURRENT ASSETS	**100**		**642,003,176,873**	**554,296,644,707**
I. Cash and cash equivalents	**110**	V-1	**22,650,602,582**	**9,664,221,693**
1. Cash	111		22,650,602,582	9,664,221,693
II. Short-term financial investments	**120**	V-2.1	**293,984,819,592**	**380,708,374,640**
1. Trading securities	121		60,000	29,454,855
2. Investments held to maturity	123		293,984,759,592	380,678,919,785
III. Short-term receivables	**130**		**87,808,782,871**	**55,717,604,553**
1. Short-term trade receivables	131	V-3	78,195,978,796	49,811,325,726
2. Short-term advances to suppliers	132	V-4	8,949,923,559	5,417,607,962
3. Short-term other receivables	135	V-5a	662,880,516	488,670,865
IV. Inventories	**140**	V-6	**58,253,394,768**	**49,465,102,411**
1. Inventories	141		59,589,183,657	50,774,100,734
2. Provision for obsolete inventories	142		(1,335,788,889)	(1,308,998,323)
V. Short-term biological assets	**150**	V-7a	**81,976,098,668**	**55,677,560,289**
1. Consumable biological assets	151		91,986,037,955	65,881,089,167
2. Allowance for impairment of biological assets	153		(10,009,939,287)	(10,203,528,878)
VI. Other current assets	**160**		**97,329,478,392**	**3,063,781,121**
1. Short-term prepaid expenses	161	V-11a	731,218,779	318,321,078
2. Deductible VAT	162		6,644,425,551	2,743,300,155
3. Taxes and other receivables from State budget	163		1,158,116,272	2,159,888
4. Other short-term assets	165	V-11c	88,795,717,790	-
B - NON-CURRENT ASSETS	**200**		**357,631,014,642**	**347,816,443,453**
I. Long-term receivables	**210**		**7,136,256,800**	**2,727,456,800**
1. Other long-term receivables	215	V-5b	7,136,256,800	2,727,456,800
II. Fixed assets	**220**		**113,562,688,488**	**117,156,099,652**
1. Tangible fixed assets	221	V-9	106,305,905,567	109,450,714,890
- Cost	*222*		*242,566,858,444*	*232,946,766,918*
- Accumulated depreciation	*223*		*(136,260,952,877)*	*(123,496,052,028)*
2. Intangible fixed assets	227	V-10	7,256,782,921	7,705,384,762
- Cost	*228*		*16,550,750,288*	*16,550,750,288*
- Accumulated amortization	*229*		*(9,293,967,367)*	*(8,845,365,526)*
III. Long-term biological assets	**230**	V-7b	**627,097,378**	**421,965,601**
1. Productive livestock	231		627,097,378	421,965,601
a) Immature productive livestock	232		544,945,922	334,446,810
b) Mature productive livestock	233		82,151,456	87,518,791
- Cost	*234*		*132,551,476*	*252,054,116*
- Accumulated depreciation	*235*		*(50,400,020)*	*(164,535,325)*
IV. Long-term assets in progress	**250**	V-8	**15,909,324,703**	**5,394,805,647**
1. Construction in progress	252		15,909,324,703	5,394,805,647
V. Long-term financial investments	**260**	V-2.2	**187,202,383,000**	**187,202,383,000**
1. Investments in other entities	263		187,202,383,000	187,202,383,000
VI. Other non-current assets	**270**		**33,193,264,273**	**34,913,732,753**
1. Long-term prepaid expenses	271	V-11b	28,038,416,235	29,842,255,860
2. Deferred income tax assets	272		5,154,848,038	5,071,476,893
TOTAL ASSETS (280 = 100 + 200)	**280**		**999,634,191,515**	**902,113,088,160**

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Form : B01-DN/HN
(Issued under Circular No.43/2026/TT-BTC
dated 20 April 2026 of the Ministry of Finance)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

RESOURCES	Code	Notes	Ending balance	Beginning balance
C - LIABILITIES	**300**		**271,233,389,133**	**230,771,340,518**
I. Current liabilities	**310**		**255,750,581,483**	**214,946,633,018**
1. Short-term trade payables	311	V-13	23,494,121,638	17,594,517,742
2. Short-term advances from customers	312	V-14	11,110,778,195	3,382,564,157
3. Dividends and profits payable	313	V-16	7,731,184	7,677,034
4. Taxes & Statutory obligations	314	V-18	16,787,777,798	18,086,810,446
5. Payables to employees	315		30,133,204,339	28,062,706,491
6. Short-term accrued expenses	316		1,443,015,108	1,290,488,891
7. Other short-term payables	320	V-17	11,267,201,001	8,954,232,889
8. Short-term borrowings and finance lease liabilities	321	V-12	153,342,434,732	137,506,685,936
9. Bonus and welfare funds	323		8,164,317,488	60,949,432
II. Non-current liabilities	**330**		**15,482,807,650**	**15,824,707,500**
1. Long-term provisions	343	V-15	15,482,807,650	15,824,707,500
D - OWNER'S EQUITY	**400**	V-19	**728,400,802,382**	**671,341,747,642**
1. Share capital	411		143,872,070,000	143,872,070,000
- Ordinary shares	*411a*		*143,872,070,000*	*143,872,070,000*
2. Share premium	412		290,401,636,501	290,401,636,501
3. Treasury shares	415		(98,896,574,474)	(98,896,574,474)
4. Development and investment funds	418		61,210,173,515	61,210,173,515
5. Retained earnings	420		331,813,496,840	274,754,442,100
- Retained earnings from prior periods	*420a*		*213,882,060,279*	*116,780,125,678*
- Retained earnings from current period	*420b*		*117,931,436,561*	*157,974,316,422*
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	**440**		**999,634,191,515**	**902,113,088,160**

Vinh Long Province, October 22, 2026

Preparer	Chief Accountant	Legal Representative
(Sign, full name)	(Sign, full name)	(Sign, full name, stamp)
TRAN THI MINH CHAU	MAI NGOC LINH PHUONG	PHAN HUU TAI

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Form : B02-DN/HN
(Issued under Circular No.43/2026/TT-BTC
dated 20 April 2026 of the Ministry of Finance)

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

for the financial period ended September 30, 2026

Unit: VND

Items	Code	Notes	Quarter III/2026	Quarter III/2025	9 Months 2026	9 Months 2025
1. Revenue from sale of goods and rendering of services	**1**	**VI-1**	**227,887,436,039**	**192,957,253,602**	**629,790,388,499**	**534,217,472,110**
3. Net revenue from sale of goods and rendering of services	**10**	**VI-3**	**227,887,436,039**	**192,791,973,602**	**629,790,388,499**	**534,052,192,110**
4. Cost of goods sold	11	VI-4	160,050,341,522	136,129,641,571	471,551,912,938	387,560,416,205
5. Gross profit from sale of goods and rendering of services	**20**		**67,837,094,517**	**56,662,332,031**	**158,238,475,561**	**146,491,775,905**
7. Financial income	22	VI-5	6,715,277,542	5,770,843,964	36,776,479,758	34,362,337,431
8. Financial expenses	23	VI-6	3,946,285,438	2,707,437,033	10,029,559,684	6,160,965,611
- In which: Interest expense	24		*2,651,704,425*	*1,019,211,395*	*7,848,457,264*	*3,184,172,500*
9. Selling expenses	25	VI-9	12,494,441,971	6,140,239,578	29,314,419,940	18,269,087,871
10. General and administrative expenses	26	VI-10	8,175,514,555	6,083,075,786	21,501,569,206	16,522,440,898
11. Operating profit	**30**		**49,936,130,095**	**47,502,423,598**	**134,169,406,489**	**139,901,618,956**
12. Other income	31	VI-7	20,994,052	412,620,457	74,268,061	447,120,755
13. Other expenses	32	VI-8	214,620,592	42,777,834	228,565,422	43,421,316
14. Other profit	**40**		**(193,626,540)**	**369,842,623**	**(154,297,361)**	**403,699,439**
15. Total accounting profit before tax	**50**		**49,742,503,555**	**47,872,266,221**	**134,015,109,128**	**140,305,318,395**
16. Current corporate income tax expenses	51	VI-11	5,676,401,600	7,621,712,276	16,167,043,712	15,685,001,415
17. Deferred corporate income tax expenses	52		4,701,704	-	(83,371,145)	531,772,505
18. Profit after corporate income tax	**60**		**44,061,400,251**	**40,250,553,945**	**117,931,436,561**	**124,088,544,475**
19. Basic earnings per share	70		**3,741**	**3,418**	**10,013**	**10,536**

Vinh Long Province, October 29, 2026

Preparer	**Chief Accountant**	**Legal Representative**
(Sign, full name)	(Sign, full name)	(Sign, full name, stamp)
TRAN THI MINH CHAU	**MAI NGOC LINH PHUONG**	**PHAN HUU TAI**

M.S.D.N: 1500375... C.T.C.P
CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THỦY SẢN BẾN TRE
X. PHÚ TÚC - T. VĨNH LONG

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Form : B03-DN/HN
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dated 20 April 2026 of the Ministry of Finance)

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

for the financial period ended September 30, 2026

Unit: VND

Items	Mã số	Current year	Previous year
I. Cash flows from operating activities			
1. Profit before tax	1	**134,015,109,128**	**140,305,318,395**
2. Adjustments for			
- Depreciation of fixed assets and investment properties	2	13,213,502,690	13,630,770,811
- Provisions	3	(166,799,025)	(375,515,634)
- Foreign exchange gains/losses from revaluation of monetary items	4	(42,191,263)	1,049,600,297
- Gains/losses from investing activities	5	(34,913,565,389)	(27,400,670,926)
- Interest expense	6	7,848,457,264	3,184,172,500
3. Operating profit before changes in working capital	8	**119,612,613,555**	**130,393,675,443**
- Increase/decrease in receivables	9	(123,655,611,193)	(22,189,984,764)
- Increase/decrease in inventories	10	(35,125,163,489)	23,017,326,484
- Increase/decrease in payables	11	19,986,257,257	14,372,624,444
- Increase/decrease in prepaid expenses	12	1,390,941,924	630,782,331
- Interest paid	14	(5,229,268,441)	(3,444,190,025)
- Corporate income tax paid	15	(17,937,911,227)	(11,591,355,981)
- Other payments for operating activities	17	(17,437,242,765)	(9,361,483,692)
Net cash flows from operating activities	*20*	**(58,398,746,659)**	**121,827,394,240**
II. Cash flows from investing activities			
1. Purchase and construction of fixed assets and other long-term assets	21	(24,501,578,129)	(14,735,877,705)
2. Placement of term deposits	23	(297,636,565,709)	(340,727,000,000)
3. Collection of loans and repurchase of debt instruments of other entities	24	380,678,919,786	213,596,728,247
4. Interest and dividend received	27	32,344,385,318	28,234,118,862
Net cash flows from investing activities	*30*	**90,885,161,266**	**(113,632,030,596)**
III. Cash flows from financing activities			
1. Drawdown of borrowings	33	302,550,711,382	145,043,282,575
2. Repayment of borrowings	34	(286,714,962,586)	(159,459,708,390)
3. Dividends and profits paid to owners	36	(35,324,039,816)	(35,331,771,000)
Net cash flows from financing activities	*40*	**(19,488,291,020)**	**(49,748,196,815)**
Net (decrease) increase in cash and cash equivalents for the financial period	50	**12,998,123,587**	**(41,552,833,171)**
Cash and cash equivalents at the beginning of year	60	**9,664,221,693**	**57,640,310,341**
Impact of foreign exchange rate fluctuations	61	(11,742,698)	(82,701,556)
Cash and cash equivalents at end of period (70 = 50+60+61)	70	**22,650,602,582**	**16,004,775,614**

Vinh Long Province, October 22, 2026

Preparer	Chief Accountant	Legal Representative
(Sign, full name)	(Sign, full name)	(Sign, full name, stamp)
TRAN THI MINH CHAU	MAI NGOC LINH PHUONG	PHAN HUU TAI

M.S.D.N: 1503[illegible] CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THỦY SẢN BẾN TRE X. PHÚ TÚC - T. VĨNH LONG

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the financial period ended September 30, 2026

I- Corporate information

1. Ben Tre Aquaproduct Import and Export Joint Stock Company (the "Company") is a joint stock company incorporated under the Law on Enterprises of Vietnam in accordance with the Business Registration Certificate ("BRC") No. 1300376365 issued by the Department of Planning and Investment of Ben Tre Province on 25 December 2003, and its subsequent amended BRCs.
The Company's shares are listed on the Ho Chi Minh City Stock Exchange in accordance with License No. 99/UBCK-GPNY issued by the State Securities Commission on 6 December 2006 and Official Letter No. 4236/UBCK-PTTT dated 2 August 2021 by the State Securities Commission.

2. The Company's principal activities during the current year are aquaculture, processing, and exporting of aquatic products.

3. The Company's registered office is is located at No. 79, Group 13, Tan An Thi Hamlet, Phu Tuc Commune, Vinh Long Province, Vietnam

4. As at September 30 2026, the Company had 621 employees (September 30, 2025: 617 employees).

II- Fiscal year, Accounting currency

1. The Company's fiscal year, for the purpose of preparing its financial statements in accordance with VAS, commences on January 1 and concludes on December 31

2. The financial statements are presented in Vietnamese Dong (VND), which is the Company's functional and presentation currency.

III- Basis of preparation and accounting framework

1.The Company applies Vietnamese Accounting Standards and the accounting regime under Circular No. 99/2025/TT-BTC issued by the Ministry of Finance, effective from 1 January 2026.
This is the first reporting period in which the Company has applied this Circular. Accordingly, comparative figures as at 1 January 2026 have been reclassified and adjusted from balances as at 31 December 2025 (previously prepared under Circular No. 200/2014/TT-BTC) to conform with the classification, presentation and measurement principles prescribed therein.
These reclassifications and adjustments do not have a material impact on the Company's equity or profit for the period.

2. The Company has applied all applicable Vietnamese Accounting Standards ("VAS") and related guiding documents issued by the State. The financial statements have been prepared and presented in compliance with all regulations of each standard and the current accounting framework.

3. The Company applies the general journal method for its accounting records.

IV – Accounting policies applicable under the going concern assumption

1. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, bank deposits, and short-term investments with an original maturity of three months or less, which are highly liquid, readily convertible to known amounts of cash, and subject to an insignificant risk of changes in value.

2. Exchanges rates applied in accounting

- USD/VND
- EUR/VND

3. Foreign currency transactions

Foreign currency transactions are recorded at the actual transaction exchange rates prevailing on the transaction dates, using the average buying and selling transfer exchange rate of the commercial bank with which the Company regularly transacts.
At the end of the reporting period, monetary items denominated in foreign currencies are retranslated at the average buying and selling transfer exchange rate of the commercial bank with which the Company regularly transacts.
Exchange differences arising are recognised in profit or loss for the period.

4. Financial investments: Financial investments are initially recognized at cost, including transaction costs directly attributable to

- Equity investments in other entities: Equity investments in other entities are carried at cost less any impairment losses. Provision for impairment is recognized when there is objective evidence that the investment is impaired. Any impairment losses are recognized in finance expenses in the statement of profit or loss and deducted from the carrying amount of the investments.

- Debt investments held to maturity:
Debt investments held to maturity are carried at cost less any impairment losses. Interest income from these investments is recognized in accordance with the Company's accounting policy for interest income.
Provision for impairment is recognized when there is objective evidence of impairment at the reporting date.

Provision for diminution in value of the investments is made when there is reliable evidence of the diminution in value of those investments at the report date.

Increases or decreases in the provision for impairment of financial investments are recognized in finance expenses in the statement of profit or loss.

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5. Receivables

- Receivables are presented in the Statement of Financial Position at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

- The provision for doubtful debts represents amounts of outstanding receivables at the financial position date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the income statement. When bad debts are determined as unrecoverable and receivables are written off those bad debts, the differences between the provision for doubtful receivables previously made and historical cost of receivables are included in the income statement.

6. Inventories:

- Inventories are stated at the lower of cost and net realisable value. Cost comprises all costs incurred in bringing each product to its present location and condition.
- Net realisable value is the estimated selling price of inventories in the normal course of business less the estimated costs of completion and the estimated costs necessary to make the sale.
- The perpetual method is used to record inventories, which are valued as follows:
- Raw materials: cost of purchase on a weighted average basis.
- Finished goods and work-in-progress: are valued at the cost of direct materials and direct labour, plus allocated manufacturing overheads based on normal operating capacity, using the weighted average method.
- Provision for obsolete inventories

An inventory provision is created for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and other inventories owned by the Company, based on appropriate evidence of impairment available at the financial position date. When inventories are expired, obsolescence, damage or become useless, the difference between the provision previously made and the historical cost of inventories are included in the income statement. Increases or decreases to the provision balance are recorded into the cost of goods sold account in the income statement.

7. Biological assets : The Company's biological assets comprise:
- Consumable biological assets (pangasius fish in the farming cycle); and
- Bearer biological assets (broodstock used for reproduction).
Biological assets are recognised when the Company controls the assets as a result of past events, it is probable that future economic benefits will flow to the Company and the fair value or cost of the assets can be measured reliably. The recognition and presentation are in accordance with Vietnamese Accounting Standards and prevailing regulations.

Biological assets are initially recognised at cost. The cost of biological assets includes fingerlings, feed costs, aquaculture medicines, direct labour costs, depreciation of assets used in farming activities, and allocated production overhead incurred during the farming process.

For presentation purposes in the statement of financial position, biological assets are classified as follows:

- Short-term biological assets: represent consumable biological assets (pangasius fish in the farming cycle) with a farming cycle not exceeding 12 months.
- Long-term biological assets: represent bearer biological assets (broodstock used for reproduction) with a productive life exceeding one year.

For long-term biological assets, once they are available for use, the assets are depreciated using the units-of-production method, based on the estimated total reproductive output over their useful lives, as assessed by the technical department. Depreciation expense is determined for each spawning cycle based on actual output and is allocated to the cost of fingerlings produced. Where no reproductive output is generated during the period, no depreciation expense is recognized.

For short-term biological assets, upon harvest, the carrying amount of harvested fish is transferred to inventories for further processing and sale in accordance with the Company's normal operating cycle. Where the fish have not yet reached harvestable condition (based on technical report), they continue to be recognized as biological assets.

Biological assets are presented at cost less allowance for impairment losses. An impairment loss is recognized when the recoverable amount of the biological assets is lower than their carrying amount at the reporting date, based on objective evidence of impairment. The impairment loss is recognized in the statement of profit or loss.

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8. Tangible fixed assets, Intangible fixed assets, Depreciation and amortization

8.1 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.
The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.
Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the income statement as incurred.
Upon disposal or retirement of a tangible fixed asset, the resulting gain or loss, being the difference between net disposal proceeds and the carrying amount, is recognized in the statement of profit or loss.

8.2 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.
The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the asset for its intended use.
Subsequent expenditures are capitalized only when they increase the future economic benefits embodied in the asset; all other expenditures are expensed as incurred.
Upon disposal or retirement, any gain or loss arising (being the difference between net disposal proceeds and the carrying amount) is recognized in the statement of profit or loss.
Land use right
Land use right is recorded as an intangible fixed asset in the financial position when the Company has obtained the land use right certificate. The cost of land use right includes all directly attributable costs necessary to bring the land to the condition available for intended use and is not amortized when having indefinite useful life.
Advance payments for land rentals under lease contracts effective prior to 2003, for which land use right certificates have been issued, are recognized as intangible fixed assets in accordance with Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance, which provides guidance on the management, use and depreciation of fixed assets.

8.3 Depreciation and amortization

Depreciation of tangible fixed assets and amortization of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Land use rights	20 - 43 years
Buildings and structures	5 - 25 years
Machinery and equipment	4 – 10 years
Means of transportation	3 - 20 years
Office equipment	3 - 10 years
Accounting software	8 years
Others	5 - 8 years

9. Accounting principles for taxes

9.1 Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the tax authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Current income tax is recognized in the statement of profit or loss, except to the extent that it relates to items recognized directly in equity, in which case the related tax is also recognized in equity.

Current income tax assets and liabilities are offset when the Company has a legally enforceable right to set off the recognized amounts and intends to settle on a net basis or to realize the asset and settle the liability simultaneously.

9.2 Deferred tax

Deferred income tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- when the deferred tax liability arises from the initial recognition of an asset or liability in a transaction that, at the time of the transaction, affects neither accounting profit nor taxable profit (or tax loss); and

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-in respect of taxable temporary differences associated with investments in subsidiaries, associates and joint ventures, where the Company is able to control the timing of the reversal of the temporary differences and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, unused tax losses and unused tax credits, to the extent that it is probable that taxable profit will be available against which these can be utilized, except:

- when the deferred tax asset arises from the initial recognition of an asset or liability in a transaction that affects neither accounting profit nor taxable profit (or tax loss) at the time of the transaction; and

- in respect of deductible temporary differences associated with investments in subsidiaries, associates and joint ventures, deferred tax assets are recognized only when it is probable that the temporary differences will reverse in the foreseeable future and sufficient taxable profits will be available against which these temporary differences can be utilized

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available. Previously unrecognized deferred tax assets are reassessed at each reporting date and recognized to the extent that it has become probable that sufficient future taxable profit will be available.
Deferred tax assets and liabilities are measured at the tax rates expected to apply when the asset is realized or the liability is settled, based on tax rates and tax laws enacted or substantively enacted at the reporting date.

Deferred tax is recognized in the statement of profit or loss, except to the extent that it relates to items recognized directly in equity, in which case the related deferred tax is also recognized in equity. Deferred tax assets and liabilities are offset when:

- the Company has a legally enforceable right to set off current tax assets against current tax liabilities; and

- the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on the same taxable entity (or different taxable entities that intend to settle current tax balances on a net basis or simultaneously).

10. Deferred expenses (prepayments)

Deferred expenses represent costs that have been incurred but are not recognized immediately in profit or loss as they relate to future accounting periods.
These expenses are initially recognized as prepayments and are subsequently allocated to the statement of profit or loss on a systematic basis over the periods in which the related economic benefits are expected to be consumed, generally using the straight-line method.

11. Payables and accrued expenses:

Payables and accrued expenses are recognized for amounts to be paid in the future for goods and services received, whether or not invoices have been received from suppliers.

12. Borrowing costs:

Borrowing costs comprise interest expense and other costs that are directly attributable to the borrowing of funds.
Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of those assets.
Capitalization of borrowing costs commences when expenditures for the asset are being incurred, borrowing costs are being incurred and activities necessary to prepare the asset for its intended use are in progress. Capitalization ceases when substantially all the activities necessary to prepare the asset for its intended use are complete.
Other borrowing costs are recognized as an expense in the statement of profit or loss in the period in which they are incurred.

13. Severance allowance payable:

Severance allowances are accrued at the end of each reporting period for employees who have completed at least 12 months of service with the Company.
The accrued amount is calculated at one-half of the average monthly salary for each year of service eligible for severance pay, in accordance with the Labor Code and related regulations.
The average monthly salary used for this calculation is based on the average salary of the six months preceding the reporting date.
Changes in the accrued severance allowance, other than payments made to employees, are recognized in the statement of profit or loss.
The accrued severance allowance is used to settle termination benefits payable to employees upon termination of their labor contracts in accordance with applicable labor regulations.

14. Construction in progress:

Construction in progress represents the costs of construction and installation of assets that are not yet completed and ready for their intended use.
No depreciation is provided for construction in progress until the assets are completed and available for use.

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15. Share capital and reserves

Share capital represents the nominal value of shares issued by the Company.

Net profit after tax (excluding any gain from a bargain purchase) is available for appropriation to shareholders after approval by the Annual General Meeting of Shareholders and after making appropriations to reserve funds in accordance with the Company's Charter and applicable regulations.

The Company maintains the following reserves, which are appropriated from net profit as proposed by the Board of Directors and approved by shareholders:

- Investment and development fund

This fund is appropriated for the purpose of expanding operations and funding capital investments.

- Bonus and welfare fund

This fund is appropriated for employee bonuses and welfare purposes. The fund is presented as a liability in the financial position.

16. Profit distribution

Profit distribution is determined based on net profit after tax, after setting aside statutory and discretionary reserves in accordance with the Company's Charter and applicable regulations.

Dividends and other distributions to shareholders are recognized as a liability when they are approved by the Annual General Meeting of Shareholders.

17. Revenue recognition:

Revenue is recognized when control of the goods or services is transferred to the customer, and it is probable that the economic benefits will flow to the Company and the amount of revenue can be measured reliably.

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts, rebates and returns.

The following specific recognition criteria apply:

-Sale of goods: Revenue is recognized when control of the goods has been transferred to the customer, which generally coincides with delivery.

-Rental income: Rental income from operating leases is recognized on a straight-line basis over the lease term.

-Interest income: Interest income is recognized using the effective interest method.

-Dividend income: Dividend income is recognized when the Company's right to receive payment is established.

18. Related parties:

A related party is a person or entity that is related to the Company.

Parties are considered to be related if one party has the ability, directly or indirectly, to control or exercise significant influence over the other party in making financial and operating decisions, or if both parties are under common control or common significant influence.

Related parties may be entities or individuals, including close members of their families.

V. Notes to the statement of financial position

1. Cash

Unit: VND

Items	Ending balance	Beginning balance
- Cash on hand	164,456,047	584,742,448
- Cash at banks	22,486,146,535	9,079,479,245
Total	**22,650,602,582**	**9,664,221,693**

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2. Financial investments

2.1 Short-term financial investments

Items	Ending balance	Beginning balance
- Listed shares	60,000	1,224,855
- Unlisted shares		28,230,000
- Held-to-maturity investments (*)	293,984,759,592	380,678,919,785
Total	**293,984,819,592**	**380,708,374,640**

(*) Held-to-maturity investments comprise short-term term deposits placed with commercial banks with original maturities of more than three months and remaining maturities of less than one year from the end of the reporting period, earning interest at the applicable interest rates, together with accrued interest related to these deposits.
The opening balances have been reclassified to conform to the presentation prescribed by Circular No. 99/2025/TT-BTC. Accordingly, accrued interest on held-to-maturity investments is presented together with the related investments instead of being included in other receivables as previously presented. This reclassification had no impact on the Company's total assets, results of operations or cash flows.

2.2 Long-term financial investments

Items	Ending balance	Beginning balance
- Investments in other entities	187,202,383,000	187,202,383,000
Total	**187,202,383,000**	**187,202,383,000**

Details of long-term investments:

(**) Equity investments in other entities	Business activities	Ending balance		Beginning balance	
		Quantity	Cost	Quantity	Cost
Sao Ta Foods Joint Stock Company	Aquaculture	8,089,000	187,202,383,000	8,089,000	187,202,383,000

As at 30 September 2026, the market value of this investment was *266,937,000,000*

3. Trade receivables

Items	Ending balance	Số 01/01/2026
PINGO DOCE - DISTRIB. ALIMENTAR, SA.	20,764,747,700	6,336,010,558
KYOKUYO CO., LTD	11,558,650,007	6,826,105,900
CONFREMAR S.A	11,490,409,217	6,061,197,511
JERONIMO MARTINS COLOMBIA S.A.S.	11,075,346,454	13,882,849,018
Others	23,306,825,418	16,705,162,739
Total	**78,195,978,796**	**49,811,325,726**

4. Advances to suppliers

Items	Ending balance	Số 01/01/2026
Viet Thang Feed Joint Stock Company	2,612,320,400	4,102,692,000
Others	6,337,603,159	1,314,915,962
Total	**8,949,923,559**	**5,417,607,962**

5. Other receivables

Items	Ending balance	Số 01/01/2026
a) Short-term	**89,458,598,306**	**488,670,865**
Pledged deposits securing short-term loans	88,795,717,790	
Advances to employees	117,128,893	132,085,848
Others	545,751,623	356,585,017
b) Long-term	**7,136,256,800**	**2,727,456,800**
Van Dat Aquaculture One Member Co., Ltd.	4,408,800,000	
Ngoc Ha Food Processing Trading Co.,Ltd	2,678,056,800	2,678,056,800
Other deposits	49,400,000	49,400,000

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6. Inventories

Items	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
- Raw materials	14,298,037,012	-	10,573,810,623	-
- Finished goods	45,291,146,645	(1,335,788,889)	31,259,130,943	(1,308,998,323)
- Outward goods on consignment	-	-	8,941,159,168	-
Total	**59,589,183,657**	**(1,335,788,889)**	**50,774,100,734**	**(1,308,998,323)**

- The opening balances have been adjusted to reflect the reclassification of certain biological assets from inventories to biological assets in accordance with Circular No. 99/2025/TT-BTC. This reclassification does not have a material impact on the Company's financial position or results of operations.

7. Biological assets

Items	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
a) Short-term:				
- Commercial fish in ponds	*91,986,037,955*	*(10,009,939,287)*	*65,881,089,167*	*(9,781,563,277)*
b) Long-term	-	-		
- Broodstock in pond TG02	*627,097,378*	-	*421,965,601*	
Total	**92,613,135,333**	**(10,009,939,287)**	**66,303,054,768**	**(10,203,528,877)**

- The opening balances have been adjusted to reflect the reclassification of certain biological assets from inventories to biological assets in accordance with Circular No. 99/2025/TT-BTC. This reclassification does not have a material impact on the Company's financial position or results of operations.

8. Construction in progress

Items	Ending balance	Beginning balance
Sashimi processing facility	7,652,923,603	
X-ray inspection systemm	5,078,874,092	4,931,688,905
Other facility	3,177,527,008	463,116,742
Total	**15,909,324,703**	**5,394,805,647**

9. Movements in tangible fixed assets

Items	Buildings & structures	Machinery & equipment	Means of transportation	Other tangible fixed assets	Total
HISTORICAL COST					
Beginning balance	**62,257,078,939**	**140,813,845,481**	**22,130,154,975**	**7,745,687,523**	**232,946,766,918**
- Purchases	-	-	-	63,872,222	**63,872,222**
- Completed construction in progress	134,259,259	2,629,420,887	6,792,539,158	-	**9,556,219,304**
Ending balance	**62,391,338,198**	**143,443,266,368**	**28,922,694,133**	**7,809,559,745**	**242,566,858,444**
ACCUMULATED DEPRECIATION					
Beginning balance	**29,624,721,369**	**78,390,683,077**	**12,951,268,082**	**2,529,379,500**	**123,496,052,028**
- Depreciation for the period	2,516,186,404	7,883,412,856	1,712,277,604	653,023,985	**12,764,900,849**
Ending balance	**32,140,907,773**	**86,274,095,933**	**14,663,545,686**	**3,182,403,485**	**136,260,952,877**
NET CARRYING AMOUNT					
- As of January 01, 2026	32,632,357,570	62,423,162,404	9,178,886,893	5,216,308,023	**109,450,714,890**
- As of Sept 30, 2026	30,250,430,425	57,169,170,435	14,259,148,447	4,627,156,260	**106,305,905,567**

- The Company has pledged certain machinery and equipment to secure bank loans.

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10. Movements in intangible fixed assets

Items	Land use rights	Accounting Software _ B4U	Copyrights and Patents	Other intangible fixed assets	Total
HISTORICAL COST					
Beginning balance	**15,976,296,500**	**439,602,300**	**-**	**134,851,488**	**16,550,750,288**
Ending balance	**15,976,296,500**	**439,602,300**	**-**	**134,851,488**	**16,550,750,288**
ACCUMULATED AMORTIZATION					
Beginning balance	**8,270,911,738**	**439,602,300**	**-**	**134,851,488**	**8,845,365,526**
- Amortization for the year	448,601,841	-	-		448,601,841
Ending balance	**8,719,513,579**	**439,602,300**	**-**	**134,851,488**	**8,994,899,473**
NET CARRYING AMOUNT					
- As of January 01, 2026	7,705,384,762	-	-	-	**7,705,384,762**
- As of June 30, 2026	7,256,782,921	-	-	-	**7,256,782,921**

- The Company has pledged its land use rights to secure bank loans.

11. Other assets

Items	Ending balance	Beginning balance
a) Prepaid expenses short-term:	**731,218,779**	**318,321,078**
- Aquaculture area rental	*707,657,638*	-
- Others	*23,561,141*	*318,321,078*
b) Prepaid expenses long-term:	**28,038,416,235**	**29,842,255,860**
- Aquaculture area rental and related costs	*21,286,296,771*	*22,490,303,307*
- Tools and supplies	*1,615,082,719*	*1,942,302,897*
- Pond digging and renovation costs	*910,707,178*	*1,183,560,641*
- Others	*4,226,329,567*	*4,226,089,015*

c) Other short-term assets

Items	Ending balance	Beginning balance
- Deposits securing short-term loans	88,795,717,790	
Total	**88,795,717,790**	

12. Current loans

Items	Ending balance		During the period		Beginning balance	
	Carrying amount	Amount overdue	Increase	Decrease	Carrying amount	Amount overdue
Short-term loans	153,342,434,732	-	153,342,434,732	137,506,685,936	137,506,685,936	-
Total	**153,342,434,732**	-	**153,342,434,732**	**137,506,685,936**	**137,506,685,936**	-

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The Company obtains short-term bank loans to finance its working capital requirements, with details as follows:

Bank Name	Ending balance	Principal and interest repayment term	Collateral
KASIKORNBANK PUBLIC COMPANY LIMITED - HCMC Brach	106,774,552,203	Loan terms ranging from three to six months; principal repayments are due from 06 January 2027 to 29 March 2027; interest is payable monthly at the interest rates specified in each drawdown agreement.	Secured by deposits as disclosed in Note 11(c).
Joint Stock Commercial bank for Investment and Development of Vietnam - Ba Thang Hai Brach	11,600,271,900	Loan terms of six months; principal repayments are due from 2 October 2026 to 13 October 2026; interest is payable monthly at the interest rates specified in each drawdown agreement.	Machinery and equipment
HSBC Bank (Vietnam) Ltd. - HCM Branch	34,967,610,629	Loan terms of six months; principal repayments are due from 24 November 2026 to 7 December 2026; interest is payable at maturity at the interest rates specified in each drawdown agreement.	Land use rights and Guaranteed by parent company, The Pan Group Jsc.
Total	**153,342,434,732**		

13. Trade payables

Items	Ending balance	Beginning balance
USFEED COMPANY LIMITED	3,889,950,000	7,690,000,000
VO VAN VIET CO.,LTD	5,004,421,000	2,819,841,675
Others	14,599,750,638	7,084,676,067
Total	**23,494,121,638**	**17,594,517,742**

14. Advances from customers

Items	Ending balance	Beginning balance
OCEAN TRADING CO., LTD.	7,998,833,629	1,409,051,121
Others	3,111,944,566	1,973,513,036
Total	**20,245,599,111**	**3,382,564,157**

15. Long-term provisions

Items	Ending balance	Beginning balance
- Long-service awards	12,399,440,650	12,819,607,500
- Provision for severance allowances	3,083,367,000	3,005,100,000
Total	**15,482,807,650**	**15,824,707,500**

16. Dividends and profits payable

Items	Ending balance	Beginning balance
- Dividends payable	7,731,184	7,677,034
Total	**7,731,184**	**7,677,034**

- The opening balances have been reclassified to conform to the presentation prescribed by Circular No. 99/2025/TT-BTC. Accordingly, unpaid dividends payable to shareholders have been reclassified to the appropriate account. This reclassification had no impact on the Company's total liabilities, equity or results of operations.

The outstanding dividends mainly represent unpaid dividends to shareholders whose shares have not been deposited with the securities depository and whom the Company has been unable to contact for payment

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17. Other payables:	Ending balance	Beginning balance
- Deposits received	3,689,500,000	3,589,500,000
- Statutory insurance contributions payable	245,520,130	
- Interest payable	201,290,734	319,226,433
- Others	7,130,890,137	5,045,506,456
	11,267,201,001	**8,954,232,889**

- The opening balances have been reclassified to conform to the presentation prescribed by Circular No. 99/2025/TT-BTC. Accordingly, unpaid dividends payable to shareholders have been reclassified to the appropriate account. This reclassification had no impact on the Company's total liabilities, equity or results of operations.

18. Taxes and other payables to the State Budget

Items	Beginning balance	Payable during the period	Actually paid during the period	Ending balance
- Corporate income tax	17,936,757,938	16,167,043,712	17,937,911,227	16,165,890,423
- Personal income tax	144,340,273	4,440,341,704	5,741,644,960	(1,156,962,983)
- Land housing tax and land rental fees		1,881,783,253	1,267,140,637	614,642,616
- Natural resources tax	2,662,150	27,513,115	24,083,795	6,091,470
- Other taxes	890,197	358,236,900	359,127,097	
Total	**18,084,650,558**	**22,874,918,684**	**25,329,907,716**	**15,629,661,526**

19. Owner's Equity

a- Statement of changes in owner's equity

Items	Share capital	Share premium	Treasury shares	Investment and development fund	Undistributed earnings	Total
Beginning balance of previous	**143,872,070,000**	**290,401,636,501**	**(98,896,574,474)**	**61,210,173,515**	**166,007,466,444**	**562,594,771,986**
- Net profit for the previous period	-			-	157,974,316,422	157,974,316,422
Appropriation to funds	-			-	(13,895,569,766)	(13,895,569,766)
- Dividends and profits distribution	-			-	(35,331,771,000)	(35,331,771,000)
Beginning balance of current period	**143,872,070,000**	**290,401,636,501**	**(98,896,574,474)**	**61,210,173,515**	**274,754,442,100**	**671,341,747,642**
- Net profit for the current period	-			-	117,931,436,561	117,931,436,561
-Appropriation to funds	-			-	(25,540,610,821)	(25,540,610,821)
- Dividends and profits distribution	-			-	(35,331,771,000)	(35,331,771,000)
Closing balance of current period	**143,872,070,000**	**290,401,636,501**	**(98,896,574,474)**	**61,210,173,515**	**331,813,496,840**	**728,400,802,382**

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b- Details of owner's contributed capital

Items	Ending balance		Beginning balance	
	Ownership ratio (*)	Quantity	Ownership ratio (*)	Quantity
The Pan Group Joint Stock Company	76.47%	9,006,029	76.47%	9,006,029
Mr. Luong Thanh Tung	5.96%	702,183	10.53%	1,239,756
Other shareholders	17.57%	2,069,045	13.00%	1,531,472
Total	**100%**	**11,777,257**	**100%**	**11,777,257**

(*) Ownership ratio is calculated based on the number of outstanding shares.

c- Capital transactions with owners and distribution of dividends

Item	Ending balance	Beginning balance
Issued share capital		
Opening balance	143,872,070,000	143,872,070,000
Increase during the period		
Closing balance	**143,872,070,000**	**143,872,070,000**
Dividends		-
Dividends declared during the period	***35,331,771,000***	***35,331,771,000***
Of which:		
Dividends paid in cash	*35,324,039,816*	*35,324,093,966*
Unpaid dividends	*7,731,184*	*7,677,034*

d- Shares

Items	Ending balance		Beginning balance	
	Quantity	Value (VND)	Quantity	Value (VND)
Authorized shares	14,387,207	143,872,070,000	14,387,207	143,872,070,000
Issued shares				
- Ordinary shares	14,387,207	143,872,070,000	14,387,207	143,872,070,000
Treasury shares				
- Ordinary shares	(2,609,950)	(98,896,574,474)	(2,609,950)	(98,896,574,474)
Outstanding shares				
- Ordinary shares	11,777,257	117,772,570,000	11,777,257	117,772,570,000

VI - Notes to the income statement

1. Revenue from sale of goods and rendering of services (Code 01)

Items	Current period	Previous period
- Revenue from sale of goods	627,031,272,307	531,960,699,061
- Revenue from rendering of other services	2,759,116,192	2,256,773,049
Total	**629,790,388,499**	**534,217,472,110**

2. Revenue deductions (Code 02)

Items	Current period	Previous period
- Sales returns		165,280,000
Total	-	**165,280,000**

3. Net revenue (Code 10)

Items	Current period	Previous period
- Revenue from sale of goods and finished goods	627,031,272,307	531,795,419,061
- Revenue from rendering of other services	2,759,116,192	2,256,773,049
Total	**629,790,388,499**	**534,052,192,110**

4. Cost of goods sold (Code 11)

Items	Current period	Previous period
- Cost of finished goods sold	470,409,426,736	385,318,643,156
- Cost of services rendered and others	1,142,486,202	2,241,773,049
Total	**471,551,912,938**	**387,560,416,205**

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5. Financial income (Code 21)

Items	Current period	Previous period
- Interest income	18,761,730,394	11,222,538,970
- Dividends and distributed profits received	16,178,009,000	16,178,155,000
- Unrealized foreign exchange gain	42,191,263	1,049,600,297
- Realized foreign exchange gain	1,794,549,101	5,912,043,164
Total	**36,776,479,758**	**34,362,337,431**

6. Financial expenses (Code 22)

Items	Current period	Previous period
- Interest expenses	7,848,457,264	3,184,172,500
- Unrealized foreign exchange loss	8,469,642	1,307,654,913
- Realized foreign exchange loss	2,146,458,773	1,669,138,198
- Other finance costs	26,174,005	-
Total	**10,029,559,684**	**6,160,965,611**

7. Other income (Code 31)

Items	Current period	Previous period
- Penalties received from commercial contracts	53,638,602	-
- Others	20,629,459	447,120,755
Total	**74,268,061**	**447,120,755**

8. Other expenses (Code 32)

Items	Current period	Previous period
- Others	228,565,422	43,421,316
Total	**228,565,422**	**43,421,316**

9. Selling expenses (Code 25)

Items	Current period	Previous period
- Staff expenses	3,130,357,600	1,807,499,311
- Shipping and transportation	20,653,641,237	11,803,657,583
- Other selling expenses	5,530,421,103	4,657,930,977
Total	**29,314,419,940**	**18,269,087,871**

10. General and administrative expenses (Code 26)

Items	Current period	Previous period
- Staff costs	10,067,341,644	2,457,993,970
- Depreciation of fixed assets	985,655,502	254,318,935
- Other administrative expenses	10,448,572,060	2,683,697,321
Total	**21,501,569,206**	**5,396,010,226**

11. Current corporate income tax expense	**Current period**	**Previous period**
- Current corporate income tax expense based on taxable income of the current period	16,167,043,712	15,685,001,415
Total	**16,167,043,712**	**15,685,001,415**

12. Business production costs by element

Items	Current period	Previous period
- Raw materials and consumables costs	380,958,043,995	269,764,719,330
- Labour costs	99,538,521,460	101,156,198,839
- Depreciation of fixed assets	13,213,502,690	13,630,770,811
- External service expenses	20,900,463,263	33,237,845,847
- Other cash expenses	10,837,927,883	27,084,251,400
Total	**525,448,459,291**	**444,873,786,227**

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13. Related party transactions and balances

List of related parties with significant transactions and balances during the period:

Related parties	Relationship
The PAN Group Joint Stock Company	*Holding company*
Sao Ta Foods Joint Stock Company	*Affilliate company*
Vietnam Fumigation J.S.C (VFC)	*Affilliate company*
Long An Food Processing Export Joint Stock Company	*Affilliate company*
Golden Beans Coffee J.S.C	*Affilliate company*
Khang An Foods Joint Stock Company	*Affilliate company*
Mr. Thanh Tung Luong	*Major Shareholder*

During the period, the Company had significant transactions with related parties as follows:

	Current period	Previous period
	VND	VND
Sale of goods and rendering of services		
Khang An Foods Joint Stock Company	256,400,000	346,890,000
Sao Ta Foods Joint Stock Company	1,039,509,000	500,000,000
	1,295,909,000	**846,890,000**
Purchase of goods and services		
Sao Ta Foods Joint Stock Company	3,553,646,350	3,911,023,000
584 Nha Trang Seaproduct Joint Stock Company	-	6,109,080
Viet Nam Fumigation Joint Stock Company	280,000	3,850,000
Golden Beans Coffee J.S.C	26,311,106	-
	3,580,517,456	**3,924,832,080**
Dividends paid		
The Pan Group Joint Stock Company	27,018,087,000	27,018,205,284
Mr. Thanh Tung Luong	2,742,138,900	3,719,268,000
	29,760,225,900	**30,737,473,284**
Dividends received		
Sao Ta Foods Joint Stock Company	16,178,000,000	16,178,000,000
Long An Food Processing Export Joint Stock Company	9,000	9,000
	16,178,009,000	**16,178,009,000**

Significant balances with related parties at the end of the period:

	Ending balance	Beginning balance
	VND	VND
Sale of goods and rendering of services		
Sao Ta Foods Joint Stock Company	60,299,787	-
	60,299,787	**-**

Remuneration of the Board of Management, Board of Directors and Supervisory Board during the period:

		Current period	Previous period
Name	Position	VND	VND
Mr. Van Khai Nguyen	*Chairman of the BOD*	270,000,000	770,000,000
Mr. Huu Tai Phan	*Member of the BOD - General Director*	1,325,057,416	3,217,006,250
Mr. Quoc Luc Ho	*Member of the BOD*	135,000,000	285,000,000
Mr. Kim Hieu Bui	*Deputy General Director*	547,897,084	918,506,217
Ms. Thi Bich Lien Dang	*Head of the Supervisory Board*	160,777,250	203,317,000
Mr. Van Nguyen Nguyen	*Member of the Supervisory Board*	36,000,000	106,000,000
Mr. Ngoc Thai Luong	*Member of the Supervisory Board*	27,000,000	67,000,000
	Total	**2,501,731,750**	**5,566,829,467**

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VIII- Other information

1-Segment reporting: Assets, revenue, and business results by segment:

Unit: VND

	Aquaculture business	Others	Financial activities	Total
Net revenue	629,790,388,499	3,198,611,046	36,776,471,053	669,765,470,598
Direct costs	473,129,129,729	1,777,855,835	10,029,559,684	484,936,545,248
Allocated costs	50,813,816,222	-	-	50,813,816,222
Profit before tax	**105,847,442,548**	**1,420,755,211**	**26,746,911,369**	**134,015,109,128**

2 - There have been no significant events occurring after the end of the accounting period that require adjustment or disclosure in the Company's financial statements.

Vinh Long Province, October 21, 2026

Preparer	Chief Accountant	Legal Representative
(Sign, full name)	*(Sign, full name)*	*(Sign, full name, stamp)*
TRAN THI MINH CHAU	MAI NGOC LINH PHUONG	PHAN HUU TAI

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