BENTRE AQUAPRODUCT IMPORT AND EXPORT JOINT STOCK COMPANY
AQUATEX BENTRE®
A member of THE PAN GROUP
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FINANCIAL STATEMENTS

SEPARATE

For the Third Quarter of 2026

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

Form : B01-DN
(Issued under Circular No.99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance
A. CURRENT ASSETS	**100**		**642,043,097,461**	**553,837,994,652**
I. Cash and cash equivalents	**110**	**V-1**	**22,642,279,322**	**9,653,444,665**
1. Cash	111		22,642,279,322	9,653,444,665
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**		**88,168,386,818**	**55,911,321,549**
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	1,022,484,463	682,387,861
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 asets	**150**	**V-7a**	**81,673,481,587**	**55,038,130,154**
1. Consumable biological assets	151		91,683,420,874	65,241,659,032
2. Allowance for impairment of biological assets	153		(10,009,939,287)	(10,203,528,878)
VI. Other current assets	**160**		**97,320,735,374**	**3,061,621,233**
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 Amounts Receivable from the State	163		1,149,373,254	-
4. Other asets	165	V-11c	88,795,717,790	-
B. NON - CURRENT ASSETS	**200**		**367,631,014,642**	**357,816,443,453**
I. Long - term receivable	**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
- Costs	*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
- Costs	*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
IV. Long-term investments	**260**	**V-2.2**	**197,202,383,000**	**197,202,383,000**
1. Investments in a subsidiary	261		10,000,000,000	10,000,000,000
2. Investments in another entity	263		187,202,383,000	187,202,383,000
V. Other long-term 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 tax assets	272		5,154,848,038	5,071,476,893
TOTAL ASSET (280 = 100 + 200)	**280**		**1,009,674,112,103**	**911,654,438,105**

Form : B01-DN
(Issued under Circular No.99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

RESOURCES	Code	Notes	Ending balance	Beginning balance
C. LIABILITIES	**300**		**281,883,619,269**	**240,925,956,230**
I. Current liabilities	**310**		**266,400,811,619**	**225,101,248,730**
1. Short-term trade payables	311	V-13	25,452,098,688	18,421,256,975
2. Short-term advances from customers	312	V-14	19,855,700,809	12,768,076,732
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		30,080,534,811	28,005,070,395
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 fund	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**	**727,790,492,834**	**670,728,481,875**
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		331,203,187,292	274,141,176,333
- Retained earnings from prior periods	*420a*		*213,268,794,512*	*116,115,474,712*
- Retained earnings from current period	*420b*		*117,934,392,780*	*158,025,701,621*
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	**440**		**1,009,674,112,103**	**911,654,438,105**

Vinh Long, 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: 1300376... C.T.C.P. CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THỦY SẢN BẾN TRE X. PHÚ TÚC - T. VĨNH LONG

SEPARATE 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 sales of goods and rendering of services	1	VI-1	227,755,166,408	193,248,147,688	630,430,814,489	534,826,373,194
3. Net revenue from sales of goods and rendering of services	10	VI-3	227,755,166,408	193,082,867,688	630,430,814,489	534,661,093,194
4. Cost of goods sold and services rendered	11	VI-4	159,918,071,891	136,420,908,540	472,192,338,928	388,173,052,389
5. Gross profit from sales of goods and rendering of services	20		67,837,094,517	56,661,959,148	158,238,475,561	146,488,040,805
7. Financial income	22	VI-5	6,715,277,542	5,770,838,561	36,776,471,053	34,362,314,387
8. Financial cost	23	VI-6	3,946,285,438	2,707,437,033	10,029,559,684	6,160,965,611
- In which: Interest expenses	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	8,173,341,631	6,082,745,786	21,498,604,282	16,477,537,002
11. Operating profit	30		49,938,303,019	47,502,375,312	134,172,362,708	139,942,764,708
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 profits (loss)	40		(193,626,540)	369,842,623	(154,297,361)	403,699,439
15. Profit before tax	50		49,744,676,479	47,872,217,935	134,018,065,347	140,346,464,147
16. Current corporate income tax expense	51	VI-11	5,676,401,600	7,621,712,276	16,167,043,712	15,685,001,415
18. Profit after tax	60		44,068,274,879	40,250,505,659	117,934,392,780	124,140,860,751

Vinh Long, 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

Form : B03-DN
(Issued under Circular No.99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

SEPARATE CASH FLOW STATEMENT

(Indirect method)

for the financial period ended September 30, 2026

Unit: VND

Items	Codes	2026	2025
I. Cash flows from operating activities			
1. Profit before tax	1	**134,018,065,347**	**140,346,464,147**
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	(34,913,556,684)	(27,400,670,926)
- Interest expense	6	7,848,457,264	3,184,172,500
3. Operating profit before changes in working capital	8	**119,615,578,479**	**130,434,821,195**
- Increase (decrease) in receivables	9	(123,164,751,766)	(22,594,830,752)
- Increase (decrease) in inventories	10	(35,461,976,543)	23,538,825,486
- Increase (decrease) in payables	11	19,825,125,303	14,226,710,291
- 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 cash outflows for operating activities	17	(17,437,242,765)	(9,361,483,692)
Net cash flows from operating activities	***20***	**(58,396,284,186)**	**121,839,278,853**
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	32,344,376,613	28,234,118,862
Net cash flows from investing activities	***30***	**90,885,152,561**	**(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 profit distributions 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	**13,000,577,355**	**(41,540,948,558)**
Cash and cash equivalents at the beginning of year	60	**9,653,444,665**	**57,617,279,634**
Impact of forgein exchange rate fluctuations	61	(11,742,698)	(82,701,556)
Cash and cash equivalents at end of period (70 = 50+60+61	70	**22,642,279,322**	**15,993,629,520**

Vinh Long, October 22 , 2026

Prepaper	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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

for the financial period ended September 30, 2026

I- Corporate information:

1. Ben Tre Aquaproduct Import & Export Joint Stock Company ("the Company") is a joint stock company established under the Enterprise Law of Vietnam, pursuant to Business Registration Certificate No. 1300376365 issued by the Department of Planning and Investment of Ben Tre Province on December 25, 2003, and as subsequently amended.
The Company's ordinary shares have been listed on the Ho Chi Minh City Stock Exchange following the approval granted under License No. 99/UBCK-GPNY dated December 6, 2006, and Official Letter No. 4236/UBCK-PTTT dated August 2, 2021, both issued by the State Securities Commission of Vietnam
2. The Company's principal activities include the cultivation, processing, and export of aquaculture 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 620 employees (September 30, 2025: 616)

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. Exchange 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.

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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

for the financial period ended September 30, 2026

- 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.

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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

for the financial period ended September 30, 2026

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

-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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

for the financial period ended September 30, 2026

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.

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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

for the financial period ended September 30, 2026

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. Additional information on items presented in the Statement of Financial Position

1. Cash and cash equivalents:

Unit: VND

Items	Ending balance	Beginning balance
- Cash on hands	164,456,047	584,742,448
- Cash at banks	22,477,823,275	9,068,702,217
Total	**22,642,279,322**	**9,653,444,665**

2. Financial investments

2.1 Current investments

Unit: VND

Items	Ending balance	Beginning balance
- Trading securities	60,000	1,224,855
- Unlisted shares		28,230,000
- Held-to-maturity investments (*)	297,636,565,709	380,678,919,785
Total	**297,636,625,709**	**380,708,374,640**

2.2 Current investments

Unit: VND

Items	Ending balance	Beginning balance
- Investments in a subsidiary (*)	10,000,000,000	10,000,000,000
- Investments in another entity (**)	187,202,383,000	187,202,383,000
Total	**197,202,383,000**	**197,202,383,000**

Detail of Current investments:

(*) Investments in a subsidiary	Business line	Ending balance		Beginning balance	
		% of interest	Cost of investment	% of interest	Cost of investment
Aquatex Bentre High-tech Aquaculture Company Limited	Inland aquaculture	100%	10,000,000,000	100%	10,000,000,000

(**) Investments in another entity	Business line	Ending balance		Beginning balance	
		Quantity	Cost of investment	Quantity	Cost of investment
Sao Ta Foods Joint Stock Company	Cultivation,processing,preserving aquaculture products	8,089,000	187,202,383,000	8,089,000	187,202,383,000

As at 30 September 2026, market value of this investment was denominated in VND: 266,937,000,000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

for the financial period ended September 30, 2026

3. Current trade receivables — *Unit: VND*

Items	Ending balance	Beginning balance
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 supplies — *Unit: VND*

Items	Ending balance	Beginning balance
Viet Thang Feed JSC	2,612,320,400	4,102,692,000
Others	6,337,603,159	1,315,151,962
Total	**8,949,923,559**	**5,417,843,962**

5. Other receivables — *Unit: VND*

Items	Ending balance	Beginning balance
a) Current	*1,022,484,463*	*682,387,861*
Advances to employees	117,128,893	132,085,848
Others	905,355,570	550,302,013
b) Non-current	*7,136,256,800*	*2,727,456,800*
Deposit for farm rental - Van Dat Aquaculture One Member Co., Ltd.	4,408,800,000	
Deposit for farm rental - Ngoc Ha Food Processing Trading Co.,Ltd	2,678,056,800	2,678,056,800
Others	49,400,000	49,400,000

6. Inventories — *Unit: VND*

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)**

7. Biological assets — *Unit: VND*

Items	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
a) Consumable biological assets				
- Pangasius fish in the farming cycle	*91,683,420,874*	*(10,009,939,287)*	*65,241,659,032*	*(10,203,528,877)*
b) Bearer biological assets				
- Broodstock used for reproduction	*627,097,378*	-	*421,965,601*	-
Total	**92,310,518,252**	**(10,009,939,287)**	**65,663,624,633**	**(10,203,528,877)**

8. Construction in progress — *Unit: VND*

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**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

for the financial period ended September 30, 2026

9. Tangible fixed assets *Unit: VND*

	Buildings and structures	Machinery and equipment	Means of transportation	Others	Total
Costs					
Beginning balance	62,257,078,939	140,813,845,481	22,130,154,975	7,745,687,523	232,946,766,918
- New purchases	-	-	-	63,872,222	63,872,222
- Transferred from 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 at 01 Jan 2026	32,632,357,570	62,423,162,404	9,178,886,893	5,216,308,023	109,450,714,890
- As at 30 Sep 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 as collateral for bank loans.

10. Intangible fixed assets *Unit: VND*

	Land use rights	Accounting software B4U	Copyrights and patents	Others	Total
Costs					
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 period	448,601,841	-	-	-	448,601,841
Ending balance	8,719,513,579	439,602,300	-	134,851,488	9,293,967,367
Net carrying amount					
- As at 01 Jan 2026	7,705,384,762	-	-	-	7,705,384,762
- As at 30 Sep 2026	7,256,782,921	-	-	-	7,256,782,921

- The Company has pledged its land use rights as collateral for borrowings from a commercial bank.

11. Prepaid expenses *Unit: VND*

Items	Ending balance	Beginning balance
a) Current	**23,561,141**	**318,321,078**
- Others	*23,561,141*	*318,321,078*
b) Non curent	**28,038,416,235**	**29,842,255,860**
- Fishery rental fees and fishery-related costs	*21,286,296,771*	*22,490,303,307*
- Tools and supplies	*1,615,082,719*	*1,942,302,897*
- Ponds digging costs	*910,707,178*	*1,183,560,641*
- Others	*4,226,329,567*	*4,226,089,015*

c) Tài sản khác	Ending balance	Beginning balance
Tài sản thế chấp nhằm đảm bảo khoản vay ngắn hạn tại NHTM	*88,795,717,790*	-
Cộng	**88,795,717,790**	

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

for the financial period ended September 30, 2026

12. Short term loans *Unit: VND*

	Ending balance/ Payable amount	Movements		Beginning balance/ Payable amount
		Drawdowns	Repayment	
Bank loans	153,342,434,732	302,550,711,382	286,714,962,586	137,506,685,936
Total	**153,342,434,732**	**302,550,711,382**	**286,714,962,586**	**137,506,685,936**

The Company obtains short-term bank borrowings to finance its working capital requirements, detailed as follows:

Bank	Ending balance	Interest & Maturity date	Description of 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) Limited-Ho Chi Minh City 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. Current trade payables *Unit: VND*

Items	Ending balance	Beginning balance
USFEED Co.Ltd	3,889,950,000	7,486,000,000
Vo Van Viet Co. Ltd	5,004,421,000	2,819,841,675
Others	16,557,727,688	8,115,415,300
Total	**25,452,098,688**	**18,421,256,975**

14. Current advances from customers *Unit: VND*

Items	Ending balance	Beginning balance
Aquatex Bentre High-tech Aquaculture Company Limited	8,744,922,614	9,385,348,604
OCEAN TRADING CO., LTD.	7,998,833,629	1,409,051,121
Khác	3,111,944,566	1,973,677,007
Total	**19,855,700,809**	**12,768,076,732**

15. Long-term provisions: *Unit: VND*

Items	Ending balance	Beginning balance
- Long-Service reward	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 profit payable *Unit: VND*

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

for the financial period ended September 30, 2026

17. Other payments

Unit: VND

	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
	7,130,890,137	**5,045,506,456**

- 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 Statutory obligations

Unit: VND

Items	Beginning balance	Increase in period	Decrease in period	Ending balance
- Corporate income tax	17,937,911,227	16,167,043,712	17,937,911,227	16,167,043,712
- Personal income tax	145,346,872	4,438,671,231	5,733,391,357	(1,149,373,254)
- Land use tax and Land rental		1,881,783,253	1,267,140,637	614,642,616
- Natural resources consumption	2,662,150	27,513,115	24,083,795	6,091,470
- Other taxes and duties	890,197	358,236,900	359,127,097	
Total	**18,086,810,446**	**22,873,248,211**	**25,321,654,113**	**15,638,404,544**

19. Owners' equity

Unit: VND

a- Movements in owners' equity

Items	Share capital	Share premium	Treasury shares	Investment and development fund	Undistributed earnings	Total
Beginning Balance of Previous year	143,872,070,000	290,401,636,501	(98,896,574,474)	61,210,173,515	165,342,815,478	561,930,121,020
Net profit for the year	-	-	-	-	158,025,701,621	158,025,701,621
Appropriation to bonus and welfare fund	-	-	-	-	(13,895,569,766)	(13,895,569,766)
Dividends declared	-	-	-	-	(35,331,771,000)	(35,331,771,000)
Ending balance of previous year	143,872,070,000	290,401,636,501	(98,896,574,474)	61,210,173,515	274,141,176,333	670,728,481,875
Net profit for the year	-	-	-	-	117,934,392,780	117,934,392,780
Appropriation to bonus and welfare fund	-	-	-	-	(25,540,610,821)	(25,540,610,821)
Dividends declared	-	-	-	-	(35,331,771,000)	(35,331,771,000)
Ending balance of fiscal year	143,872,070,000	290,401,636,501	(98,896,574,474)	61,210,173,515	331,203,187,292	727,790,492,834

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

for the financial period ended September 30, 2026

b- Contributed capital

Items	Ending balance		Beginning Balance	
	% of ownership (*)	Number of ordinary shares	% of ownership (*)	Number of ordinary shares
The Pan Group Joint Stock Company	76.47%	9,006,029	76.47%	9,006,029
Mr. Thanh Tung Luong	5.96%	702,183	10.53%	1,239,756
Others	17.57%	2,069,045	13.00%	1,531,472
Total	100%	11,777,257	100%	11,777,257

(*) The ownership ratio is determined based on the number of outstanding shares.

c- Capital transactions with owners and distribution of dividends or profits

Items	Ending balance	Beginning balance
Issued share capital		
At beginning of year	143,872,070,000	143,872,070,000
Ending balance	**143,872,070,000**	**143,872,070,000**
Dividends		-
Dividends declared during the year	***35,331,771,000***	***35,331,771,000***
In which:		
Dividends paid by cash	*35,324,039,816*	*35,324,093,966*
Dividends not yet paid	*7,731,184*	*7,677,034*

d- Share

Items	Ending balance		Beginning balance	
	Quantity	Amount	Quantity	Amount
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)
Shares in circulation				
- Ordinary shares	11,777,257	117,772,570,000	11,777,257	117,772,570,000

VII - Notes to Statement of Profit or loss: *(Unit: VNĐ)*

1. Revenues

Items	Current year	Previous year
- Sale of goods	627,671,698,297	532,569,600,145
- Rendering of services	2,759,116,192	2,256,773,049
Total	**630,430,814,489**	**534,826,373,194**

3. Net revenues

Items	Current year	Previous year
- Sale of goods	627,671,698,297	532,569,600,145
- Rendering of services	2,759,116,192	2,256,773,049
Total	**630,430,814,489**	**534,826,373,194**

4. Cost of good sold and Rendering of services

Items	Current year	Previous year
- Cost of good sold	471,049,852,726	385,761,101,640
- Cost of Rendering of services	1,142,486,202	2,411,950,749
Total	**472,192,338,928**	**388,173,052,389**

5. Finance income

Items	Current year	Previous year
- Bank interest income	18,761,721,689	11,222,515,926
- Unrealized foreign exchange rate gains	42,191,263	1,049,600,297
- Foreign exchange gains	1,794,549,101	5,912,043,164
Total	**36,776,471,053**	**34,362,314,387**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

for the financial period ended September 30, 2026

6. Finance expenses

Items	Current year	Previous year
- Interest expenses	7,848,457,264	3,184,172,500
- Unrealized foreign exchange rate loss	8,469,642	1,307,654,913
- Realized foreign exchange rate loss	2,146,458,773	1,669,138,198
Total	**10,003,385,679**	**6,160,965,611**

7. Other income

Items	Current year	Previous year
- Penalty from commercial contract	53,638,602	-
- Others	20,629,459	447,120,755
Total	**74,268,061**	**447,120,755**

8. Other expenses

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

9. Selling expenses

Items	Current year	Previous year
- Staff expenses	3,130,357,600	1,807,499,311
- Costs of amortization of fixed assets	20,653,641,237	11,803,657,583
- Others	5,530,421,103	4,657,930,977
Total	**29,314,419,940**	**18,269,087,871**

10. General and administrative expenses

Items	Current year	Previous year
- Staff expenses	10,067,341,644	7,472,988,609
- Costs of depreciations and amortization of fixed assets	985,655,502	966,585,319
- Others	10,445,607,136	8,037,963,074
Total	**21,498,604,282**	**16,477,537,002**

11. Current corporate income tax expenses

	Current year	Previous year
- Current CIT expense	16,167,043,712	15,685,001,415
Total	**16,167,043,712**	**15,685,001,415**

12. Production and operating costs

Items	Current year	Previous year
- Raw materials	382,685,111,322	270,569,186,176
- Labor costs	99,538,521,460	101,190,371,622
- Depreciation and amortization	13,213,502,690	13,630,770,811
- Outsourced service costs	20,898,290,339	33,192,941,951
- Other monetary expenses	10,837,927,883	27,084,251,400
Total	**527,173,353,694**	**445,667,521,960**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

for the financial period ended September 30, 2026

13. Transactions with related parties

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

Related parties	Relationship
The Pan Group Joint Stock Company	*Holding company*
Aquatex Bentre High-tech Aquaculture Co., Ltd	*Subsidiary company*
Sao Ta Foods Joint Stock Company	*Affilliate company*
Vietnam Fumigation Joint Stock Company	*Affilliate company*
Golden Beans Coffee Joint Stock Company	*Affilliate company*
Long An Food Processing Export Joint Stock Company	*Affilliate company*
Khang An Foods Joint Stock Company	*Affilliate company*
Mr. Thanh Tung Luong	*Major shareholder*

Transactions with related parties

	Current year	Previous year
	VND	VND
Sale of goods and provision of services		
Aquatex Bentre High-tech Aquaculture Co., Ltd	637,804,663	608,901,084
Khang An Foods JSC	256,400,000	346,890,000
Sao Ta Foods Joint Stock Company	1,039,509,000	500,000,000
	1,933,713,663	**1,455,791,084**
Purchase goods and services		
Sao Ta Foods Joint Stock Company	3,553,646,350	3,911,023,000
Aquatex Bentre High-tech Aquaculture Co., Ltd	1,131,237,817	221,731,303
584 Nha Trang Seaproduct Joint Stock Company	-	6,109,080
Vietnam Fumigation Joint Stock Company	280,000	3,850,000
Golden Beans Coffee Joint Stock Company	26,311,106	-
	4,711,475,273	**4,142,713,383**
Other receivables		
Aquatex Bentre High-tech Aquaculture Co., Ltd	166,098,522	154,144,475
	166,098,522	**154,144,475**

Ending balance of related parties as at March 31, 2026:

	Ending balance	Beginning balance
	VND	VND
Other short-term receivables		
Sao Ta Foods Joint Stock Company	60,299,787	-
Aquatex Bentre High-tech Aquaculture Co., Ltd	359,815,518	193,716,996
	420,115,305	**193,716,996**
Short-term trade payables		
Aquatex Bentre High-tech Aquaculture Co., Ltd	1,957,977,050	826,739,233
	1,957,977,050	**826,739,233**
Short-term advances from customer		
Aquatex Bentre High-tech Aquaculture Co., Ltd	8,744,922,614	9,385,348,604
	8,744,922,614	**9,385,348,604**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

for the financial period ended September 30, 2026

14.Remuneration to the Board of Directors, Executive Management, and the Board of Supervisors:

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

VII- Other information:

1-Assets, revenues, income statement according to each department (business lines)

Unit: VND

	Cultivation, processing and export of aquaculture products	Others	Financial	Total
Net revenues	627,306,471,504	3,198,611,046	36,776,471,053	**667,281,553,603**
Direct expenses	470,643,048,515	1,777,855,835	10,029,559,684	**482,450,464,034**
Indirect expenses	50,813,024,222	-	-	**50,813,024,222**
Accounting profit before tax	105,850,398,767	1,420,755,211	26,746,911,369	**134,018,065,347**

2 - There have been no other significant events or circumstances arising after the financial position date that would require adjustment to, or disclosure in, the Company's financial statements.

Vinh Long, October 22 , 2026

Prepaper	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