

AGIFISH Co.

ANGIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY
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FINANCIAL STATEMENTS FOR THE PERIOD FROM 01/04/2026 TO 30/06/2026

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS*For the accounting period from 01/04/2026 to 30/06/2026***STATEMENT OF FINANCIAL POSITION****As at 30 June 2026***(Applied for company meeting the recurring requirement)*

ASSETS	Code	Note	30/06/2026	01/01/2026
			VND	VND
A - CURRENT ASSETS	100		134,642,555,293	140,029,293,975
I. Cash and cash equivalents	110	03	10,383,467,417	13,368,788,087
1. Cash	111		10,383,467,417	13,368,788,087
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		-	-
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities	122		-	-
3. Held to maturity investments	123		-	-
4. Provision for diminution in value of short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments	126		-	-
III. Short-term receivables	130		101,053,806,769	91,862,642,343
1. Short-term trade receivables	131	5	102,935,125,874	94,590,051,114
2. Short-term prepayments to suppliers	132	6	40,268,770	2,105,501,876
3. Short-term intra-company receivables	133		-	-
4. Receivables according to the progress of construction contracts	134		-	-
5. Other short-term receivables	135	7	3,308,691,920	354,467,500
6. Provision for short-term doubtful debts	136	9	(5,230,279,795)	(5,187,378,147)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	10	14,777,810,351	25,880,196,156
1. Inventories	141		15,949,257,077	27,051,642,882
2. Provision for devaluation of inventories	149		(1,171,446,726)	(1,171,446,726)

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

Statement of financial position (continued)

ASSETS		Code	Note	30/06/2026	01/01/2026
V. Short-term biological assets		150			
1. Short-term bearer livestock		151		-	-
2. Short-term bearer plants		152		-	-
3. Provision for losses on short-term biological assets		153		-	-
VI. Other short-term assets		160			
1. Short-term prepaid expenses		161	11	8,427,470,756	8,917,667,389
2. Deductible VAT		162		1,961,163,348	1,698,149,976
3. Taxes and other receivables from the State budget		163	17b	-	-
4. Purchase and resale of Government bonds		164		6,466,307,408	7,219,517,413
5. Other short-term assets		165		-	-
B - LONG-TERM ASSETS		200			
I. Long-term receivables		210		114,647,049,991	115,261,387,348
1. Long-term trade receivables		211		-	-
2. Long-term prepayments to suppliers		212		-	-
3. Working capital provided to sub-units		213		-	-
4. Long-term intra-company receivables		214		-	-
5. Other long-term receivables		215		-	-
6. Provision for long-term doubtful debts		216		-	-
II. Fixed assets		220			
1. Tangible fixed assets		221	12	87,115,348,595	73,727,899,718
- Historical cost		222		48,162,412,776	46,734,550,180
- Accumulated depreciation		223		487,653,185,185	483,148,770,588
2. Finance lease assets		224		(439,490,772,409)	(436,414,220,408)
- Historical costs		225		-	-
- Accumulated depreciation		226		-	-
3. Intangible fixed assets		227	13	-	-
- Historical cost		228		38,952,935,819	26,993,349,538
- Accumulated amortization		229		44,079,061,137	31,750,176,453
				(5,126,125,318)	(4,756,826,915)

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

Statement of financial position (continued)

ASSETS		Code	Note	30/06/2026	01/01/2026
III. Long-term biological assets		230			
1. Bearer livestock for periodic products		231		-	-
a. Immature bearer livestock for periodic products		232		-	-
b. Mature bearer livestock for periodic products		233		-	-
- Historical costs		234		-	-
- Accumulated depreciation		235		-	-
2. Long-term consumable biological assets - livestock		236		-	-
3. Long-term bearer plants		237		-	-
4. Provision for losses on long-term biological assets (*)		238		-	-
IV. Investment properties		240			
- Historical costs		241		-	-
- Accumulated depreciation		242		-	-
V. Long-term assets in progress		250		11,171,115,316	23,564,425,352
1. Long-term work in process		251		-	-
2. Construction in progress		252	14	11,171,115,316	23,564,425,352
VI. Long-term investments		260			
1. Investment in subsidiaries		261		-	-
2. Investments in joint ventures, associates		262		-	-
3. Investments in equity of other entities		263	4c	212,600,000	212,600,000
4. Provision for devaluation of long-term investments		264	4c	(212,600,000)	(212,600,000)
5. Long-term held-to-maturity investments		265		-	-
Provision for diminution in value of long-term held-to-maturity					
6. investments		266		-	-
VII. Other long-term assets		270		16,360,586,080	17,969,062,278
1. Long-term prepaid expenses		271	11b	16,360,586,080	17,969,062,278
2. Deferred income tax assets		272		-	-
3. Long-term equipment and spare parts for replacement		273		-	-
4. Other long-term assets		274		-	-
TOTAL ASSETS		280		249,289,605,284	255,290,681,323

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

Statement of financial position (continued)

CAPITAL		Code	30/06/2026	01/01/2026
C - LIABILITIES		300	452,884,165,246	439,983,771,047
I. Current liabilities		310	446,080,862,962	434,049,522,501
1. Short-term trade payables		311 15	54,738,609,003	30,786,984,423
2. Short-term prepayments from customers		312 16	2,938,901,946	2,643,794,464
3. Dividends and profit payable		313	-	-
4. Short-term taxes and other payables to State budget		314 17a	1,375,530,458	1,026,055,150
5. Payables to employees		315	8,104,692,000	13,597,569,000
6. Short-term accrued expenses		316 18	1,000,069,258	886,031,747
7. Short-term intra-company payables		317	-	-
8. Short-term payables according to the progress of construction contracts		318	-	-
9. Short-term unearned revenue		319 19a	284,090,921	684,090,917
10. Other short-term payables		320 20a	32,755,237,423	31,091,271,423
11. Short-term borrowings and finance lease liabilities		321 21	344,883,731,953	353,333,725,377
12. Provisions for short-term payables		322	-	-
13. Bonus and welfare fund		323	-	-
14. Price stabilization fund		324	-	-
15. Purchase and resale of Government bonds		325	-	-
II. Non-current liabilities		330	6,803,302,284	5,934,248,546
1. Long-term trade payables		331	-	-
2. Long-term prepayments from customers		332	-	-
3. Long-term taxes and amounts payable to state budget		333	-	-
4. Long-term accrued expenses		334	-	-
5. Intra-company payables for operating capital received		335	-	-
6. Long-term intra-company payables		336	-	-
7. Long-term unearned revenue		337 19b	3,772,727,284	2,636,363,646
8. Other long-term payables		338	-	-
9. Long-term borrowings and finance lease liabilities		339	-	-
10. Convertible bonds		340	-	-
11. Preference shares		341	-	-
12. Deferred income tax liabilities		342	-	-
13. Provisions for long-term payables		343 22	3,030,575,000	3,297,884,900
14. Science and technology development fund		344	-	-

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

Statement of financial position (continued)

CAPITAL		Code	30/06/2026	01/01/2026
D - OWNER'S EQUITY		400	(203,594,559,962)	(184,693,089,724)
1.	Contributed capital	411	281,097,430,000	281,097,430,000
	- Ordinary shares with voting rights	411a	281,097,430,000	281,097,430,000
	- Preference shares	411b	-	-
2.	Share Premium	412	411,288,522,916	411,288,522,916
3.	Conversion options on convertible bonds	413	-	-
4.	Other capital	414	-	-
5.	Treasury shares	415	1,508,727,551	1,508,727,551
6.	Differences upon asset revaluation	416	-	-
7.	Exchange rate differences	417	-	-
8.	Development investment funds	418	-	-
9.	Enterprise reorganization assistance fund	419	-	-
10.	Retained earnings	420	-	-
	RE accumulated till the end of the previous period	420a	(897,489,240,429)	(878,587,770,191)
	RE of the current period	420b	(878,587,770,191)	(876,075,930,001)
			(18,901,470,238)	(2,511,840,190)
TOTAL CAPITAL		440	249,289,605,284	255,290,681,323


Nguyen Hoang Kha
PREPARED


Ho Xuan Huong
CHIEF ACCOUNTANT

Approve, 17 July 2026.
LEGAL REPRESENTATIVE
DEPUTY GENERAL DIRECTOR



Huỳnh Xuân Vinh

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY
No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province
FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

STATEMENT OF INCOME
FROM 01/04/2026 TO 30/06/2026

ITEMS	Code	Note	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
1. Revenue from sales of goods and rendering of services	01	25	114,728,569,311	118,799,291,757	210,729,105,783	204,805,313,264
2. Revenue deductions	02	26	167,461,437	437,607,245	437,023,025	642,198,257
3. Net revenue from sales of goods and rendering of services	10	27	114,561,107,874	118,361,684,512	210,292,082,758	204,163,115,007
4. Cost of goods sold and services rendered	11	28	109,553,429,542	107,002,074,200	202,436,060,255	189,427,042,210
5. Gross profit from sales of goods and rendering of services	20		5,007,678,332	11,359,610,312	7,856,022,503	14,736,072,797
6. Gain/loss from sale and disposal of investment property	21		-	-	-	-
7. Financial income	22	29	32,203,742	120,445,444	90,647,443	147,432,377
8. Financial expense	23	30	8,235,809,492	7,923,823,347	16,233,714,685	16,174,946,150
<i>In which: Interest expense</i>	24		8,133,455,475	7,756,692,343	15,948,167,563	15,862,563,514
9. Selling expense	25	33	1,099,439,423	779,123,053	2,199,349,243	1,699,460,049
10. General and administrative expense	26	34	2,602,717,836	2,275,839,093	6,518,424,362	5,493,474,519
11. Net profit from operating activities	30		(6,898,084,677)	501,270,263	(17,004,818,344)	(8,484,375,544)
12. Other income	31	31	29,638,048	762,932,229	280,633,281	782,654,453
13. Other expense	32	32	474,183,856	242,654,103	2,177,285,175	601,884,260



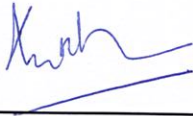
AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY
No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province
FINANCIAL STATEMENTS

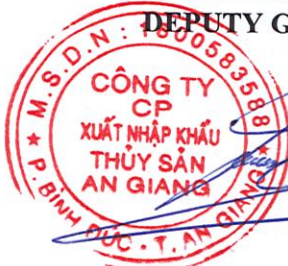
For the accounting period from 01/04/2026 to 30/06/2026

Statement of income (continued)

ITEMS	Code	Note	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
14. Other profit	40		(444,545,808)	520,278,126	(1,896,651,894)	180,770,193
15. Total net profit before tax	50		(7,342,630,485)	1,021,548,389	(18,901,470,238)	(8,303,605,351)
16. Current corporate income tax expense	51		-	-	-	-
17. Deferred corporate income tax expense	52		-	-	-	-
18. Profit after corporate income tax	60		(7,342,630,485)	1,021,548,389	(18,901,470,238)	(8,303,605,351)
19. Basic earnings per share	70	36	(261)	36	(672)	(295)
20. Diluted earnings per share	71		-	-	-	-


Nguyen Hoang Kha
PREPARED


Ho Xuan Huong
CHIEF ACCOUNTANT

Approve, 17 July 2026.
LEGAL REPRESENTATIVE
DEPUTY GENERAL DIRECTOR


Huỳnh Xuân Vinh

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

STATEMENT OF CASH FLOWS

(Indirect method)

FROM 01/04/2026 TO 30/06/2026

ITEMS	Code Note	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
		VND	VND	VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES					
1. Profit before tax	01	(7,342,630,485)	1,021,548,389	(18,901,470,238)	(8,303,605,351)
2. Adjustments for					
Depreciation and amortization of fixed assets and					
investment properties	02	3,319,081,647	2,686,074,296	6,546,689,835	5,371,476,049
Provisions	03	(210,048,352)	(79,517,965)	(224,408,252)	(83,136,715)
Exchange gains / losses from retranslation of monetary					
items denominated in foreign currency	04	(5,444,094)	6,185,317	(5,444,094)	6,185,317
Gains / losses from investment	05	(27,705,639)	(2,284,939)	(30,227,168)	(15,916,718)
Borrowing Costs	06	8,133,455,475	7,756,692,343	15,948,167,563	15,862,563,514
Other adjustments	07	-	-	-	-
3. Operating profit before changes in working capital	08	3,866,708,552	11,388,697,441	3,333,307,646	12,837,566,096
Increase or decrease in receivables	09	(17,955,171,676)	(13,091,184,970)	(8,480,856,069)	7,890,577,201
Increase or decrease in inventories	10	(1,081,708,553)	(5,128,074,427)	11,102,385,805	(36,647,033)
Increase or decrease in payables (excluding interest					
payable/ corporate income tax payable)	11	33,533,254,473	15,708,725,886	21,617,697,523	5,653,327,829
Increase, decrease pending allocation costs	12	122,257,404	(561,386,729)	288,327,734	763,158,343
Change in trading securities	13	-	-	-	-
Paid Borrowing Costs	14	(8,288,741,727)	(7,910,581,744)	(15,719,543,878)	(15,587,588,623)
Company income tax paid	15	-	-	-	-
Other receipts from operating activities	16	-	37,672,019	-	47,394,242
Other payments on operating activities	17	(45,993,854)	-	(506,802,370)	(381,592,850)
Net cash flows from operating activities	20	10,150,604,619	443,867,476	11,634,516,391	11,186,195,205
II. CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase or construction of fixed assets and other long-					
term assets	21	(4,349,065,160)	(1,727,064,420)	(6,427,343,532)	(2,393,632,474)
Proceeds from disposals of fixed assets and other long-					
term assets	22	-	-	-	-

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

Statement of cash flows (continued)

ITEMS	Code	Note	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Loans and purchase of debt instruments from other entities	23		24,545,455	-	251,818,182	10,000,001
Collection of loans and resale of debt instrument of other entities	24		-	-	-	-
Equity investments in other entities	25		-	-	-	-
Proceeds from equity investment in other entities	26		-	-	-	-
Interest and dividend received	27		3,160,184	2,284,939	5,681,713	5,916,717
Net cash flows from investing activities	30		(4,321,359,521)	(1,724,779,481)	(6,169,843,637)	(2,377,715,756)
III. CASH FLOWS FROM FINANCING ACTIVITIES						
Proceeds from issuance of shares and receipt of contributed capital	31		-	-	-	-
Repayment of capital contributions and repurchase of stock issued	32		-	-	-	-
Proceeds from borrowings	33		76,288,236,387	89,372,192,295	169,117,683,765	198,175,359,521
Repayment of principal	34		(79,787,133,580)	(97,819,015,343)	(177,567,677,189)	(211,478,185,429)
Repayment of financial lease principal	35		-	-	-	-
Dividends or profits paid to owners	36		-	-	-	-
Net cash flows from financing activities	40		(3,498,897,193)	(8,446,823,048)	(8,449,993,424)	(13,302,825,908)
Net cash flows in the period	50		2,330,347,905	(9,727,735,053)	(2,985,320,670)	(4,494,346,459)
Cash and cash equivalents at the beginning of the period	60		8,053,119,512	18,666,500,538	13,368,788,087	13,433,111,944
Effect of exchange rate fluctuations	61		-	-	-	-
Cash and cash equivalents at the end of the period	70	03	10,383,467,417	8,938,765,485	10,383,467,417	8,938,765,485



Nguyen Hoang Kha
PREPARED



Ho Xuan Huong
CHIEF ACCOUNTANT



Approve, 17 July 2026.

LEGAL REPRESENTATIVE
DEPUTY GENERAL DIRECTOR

NOTES TO THE FINANCIAL STATEMENTS
FROM 01/04/2026 TO 30/06/2026

1. GENERAL INFORMATION OF THE COMPANY

1.1 Forms of ownership

An Giang Fisheries Import-Export Joint Stock Company which was established and operated activities under Joint Stock Company Enterprise registration certificate No. 1600583588 issued by An Giang Department of Investment and Planning for the first time on 10 August 2001, 22st re-registered on 24 August 2025.

The Company's share were traded on Unlisted Public Company Market ("UPCOM") with code AGF from 24/02/2020 because the Company's share were delisted from 17/02/2020 according to Decision No. 24/QD-SGDHCM dated 16/02/2020 of the Ho Chi Minh City Stock Exchange.

The Company's head office is located at: 1234 Tran Hung Dao Street, Binh Duc Ward, An Giang Province.

The Company's contributed charter capital: VND 281,097,430,000, actual contributed capital as at 30 June 2026: VND 281,097,430,000; Equivalent to 28,109,743 shares with the par value of VND 10,000 per share.

1.2 Business field

Culture and process aquaculture product.

1.3 Business activities

Main business activities of the Company include:

- Producing, processing and trading in veterinary medications and aquatic products;
- Trading in real estate, land use right belonging to the owner, user or lessee;
- Producing, processing and trading in veterinary medications and aquatic products;
- Aquaculture.

1.4 Operating cycle

The company has a normal operating cycle of 12 months

1.5. Corporate structure

<u>The Company's member entities are as follows:</u>	<u>Address</u>	<u>Main business activities</u>
AGF7 Frozen Enterprise	An Giang Province.	Processing frozen seafood
AGF8 Frozen Enterprise	An Giang Province.	Processing frozen seafood
AGF9 Frozen Enterprise	An Giang Province.	Processing frozen seafood
AGF360 Food Processing Enterprise	An Giang Province.	Processing frozen seafood
Fisheries Service Enterprise	An Giang Province.	Aquaculture
My Thoi Logistics Enterprise	An Giang Province	Preservation of goods and finished products

1.6 Number of employees

The number of employees of the Company as at 30 June 2026 was 1,465 (as at 31 January 2026: 1,645)

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial Statements are prepared in accordance with regulations of each standard and supplement documents as well as with current Accounting Standards and Accounting System.

2.3 Basis for preparation of Financial Statements

The Financial Statements are presented based on historical cost principle.

The Financial Statements of the Company are prepared based on summarization of transactions incurred of dependent accounting entities and the head office of the Company.

2.4 Accounting estimates

The preparation of the Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the end of the fiscal year and the reported amounts of revenue and expenses during the fiscal year.

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

- Provision for doubtful debts
- Provision for devaluation of inventory
- Estimated useful life of fixed assets
- Classification and provision of financial investments

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of General Directors to be reasonable under the circumstances.

2.5 Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the reporting period because the Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present the Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.6 Foreign currency transactions

Foreign currency transactions during the year are translated into Vietnam Dong using the actual rate at transaction date.

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

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;
- For cash deposited in bank, applying the bid rate of the commercial bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transactions.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the Statement of Income or expense in the fiscal year.

2.7 Cash and cash equivalents

Cash includes cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 03 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.8 Financial investments

Equity investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Long-term investments (other than trading securities) without significant influence on the investee, provision shall be made based on the Financial Statements at the provision date of the investee.

2.9 Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short- term receivables or long-term receivables on the Financial Statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.10 Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated by weighted average method. Inventory is recorded by perpetual method.

Work in process at the end of the year is recorded based on actual cost incurred for each unfinished product.

Provision for devaluation of inventories made at the end of the year are the excess of original cost of inventory over their net realizable value.

2.11 Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these costs increase the future economic benefits expected to be obtained from the use of tangible fixed assets beyond the standard operating level as initially assessed, these costs are capitalized as an incremental cost of tangible fixed assets.

Other costs incurred after the fixed assets have been put into operation, such as repair, maintenance and overhaul costs, are recorded in the Statement of Income in the year in which the costs are incurred

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05 - 25	years
- Machinery, equipment	05 - 10	years
- Vehicles, transportation equipment	06 - 10	years
- Management equipment	03 - 05	years
- Other fixed assets	03 - 05	years
- Land use rights	48	years

2.12 Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.13 Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to the Statement of Income on a straight line basis over the period of the lease.

2.14 Prepaid expenses

The expenses incurred but related to operating results of several fiscal years are recorded as prepaid expenses and are allocated to the operating results in the following fiscal years.

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

Types of prepaid expenses include:

- Prepaid land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with the Circular No. 45/2013/TT-BTC dated 25/04/2013 issued by the Ministry of Finance guiding regulation on management, use and depreciation of fixed assets and other expenses related to ensure for the use of leased land. These expenses are recognized in the Statement of Income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 03 months to 12 months.
- Other prepaid expenses are recorded at their historical costs and allocated on the straight-line basis from 01 year to 03 years.

2.15 Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Financial Statements according to their remaining terms at the reporting date.

2.16 Borrowings

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

2.17 Borrowing costs

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.18 Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting year, but the payments for such goods or services have not been made and other payables such as commissions, shipping costs, interest expenses payable, etc. which are recorded as operating expenses of the reporting year.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenue and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.19 Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Company has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the fiscal year.

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

In accordance with Vietnamese Labor Code, when an employee who has worked for the Company for 12 months or longer ("eligible employee") are entitled to a severance allowance, the employer must pay severance pay for that employee is based on the employee's

years of service and salary at the time of termination. Severance allowance provisions are made on the basis of the number of years employees have worked for the Company and their average salary within the six months prior to the end of the fiscal year.

2.20 Unearned revenue

Unearned revenue include prepayments from customers for one or many accounting periods relating to asset leasing.

Unearned revenue are transferred to Revenue from sales of goods and rendering of services according to the amount which is determined in accordance with each fiscal year.

2.21 Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.22 Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sales of goods:

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

Revenue from rendering of services:

- The percentage of completion of the transaction at the Balance sheet date.

Financial income

Financial income include income from interest and other financial income gains by the Company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the revenue can be measured reliably.

2.23 Revenue deductions

Revenue deductions from sales of goods and rendering of service arising in the year include: Trade discounts, sales discounts and sales returns.

Trade discount, sales discount and sales return incurred in the same year of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring year. In case goods and services are sold in the previous years, but until the next year they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of the Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting year (the previous year); and if it is incurred after the issuance of the Financial Statements, it is recorded as a decrease in revenue of incurring period (the next year).

2.24 Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the year, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year.

2.25 Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

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

2.26 Corporate income tax

- Current corporate income tax expense

Current corporate income tax expense is determined based on taxable income during the year and current corporate income tax rate.

- Current corporate income tax rate

For the fiscal year ended as at 30/06/2026, the Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.27 Earnings per shares

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

2.28 Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Parent Company, subsidiaries and associates;

- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

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

2.29 Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of the Financial Statements better understand and make more informed judgements about the Company as a whole.

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

3 . CASH

	30/06/2026 VND	01/01/2026 VND
Cash on hand	3,163,380,612	1,053,464,961
Demand deposit	7,220,086,805	12,315,323,126
Total	10,383,467,417	13,368,788,087

4 . FINANCIAL INVESTMENTS

a. Trading securities Item

b. Held to maturity investment Item

c. Equity investments in other entities

	30/06/2026 VND		01/01/2026 VND	
	Original cost	Provision	Original cost	Provision
- Investment in equity of subsidiaries				
- Investments in joint ventures and associates				
- Investment in other entities;	212,600,000	(212,600,000)	212,600,000	(212,600,000)
<i>Hung Vuong An Giang Football JSC (**)</i>	212,600,000	(212,600,000)	212,600,000	(212,600,000)
Total	212,600,000	(212,600,000)	212,600,000	(212,600,000)

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

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

5 . SHORT-TERM TRADE RECEIVABLES

	30/06/2026 USD	30/06/2026 VND	01/01/2026 VND
Domestic customers		102,719,962,723	93,400,476,839
- Delta Agf Investment And Construction JSC		54,771,764,748	54,771,764,748
- Dong Hoang Seafood Co.,Ltd		3,428,432,512	9,168,003,432
- Duka Viet Nam Trading And Service Co.,Ltd		3,875,830,367	11,109,535,219
- Phu Son Seafood Co.,Ltd		7,666,748,437	7,365,152,373
- Tan Phu Son Seafood Productoin & Trading Co.,Ltd		14,688,445,008	-
- Dong Phuc Seafood Co.,Ltd		4,191,875,291	-
- Others		14,096,866,360	10,986,021,067
Foreign customers	8,186.40	215,163,151	1,189,574,275
Total	8,186.40	102,935,125,874	94,590,051,114

Short-term trade receivables of related parties :

Related parties	Relationship	Content	30/06/2026 VND	01/01/2026 VND
Hung Vuong Corporation	Parent company	Sale of goods, procedding activities	398,339,860	398,339,860

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30/06/2026 USD	30/06/2026 VND	01/01/2026 VND
Domestic suppliers		40,268,770	2,105,501,876
- Phan Bach Refrigeration Technology JSC		-	1,823,040,000
- Others		40,268,770	282,461,876
Foreign suppliers			
Total	-	40,268,770	2,105,501,876

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

7 . OTHER SHORT-TERM RECEIVABLES

	30/06/2026	01/01/2026
	VND	VND
Social insurance, Unemployment insurance	-	13,007,500
Advances	87,200,000	138,000,000
Deposits	3,203,460,000	203,460,000
Temporary uncredited input VAT	18,031,920	-
Others		
Total	3,308,691,920	354,467,500

8 . DOUBTFUL DEBTS

	30/06/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of receivables and debts that are overdue or not due but difficult to be recovered				
Receivables from customers	5,322,265,144	107,254,119	5,322,265,144	150,155,767
Dong Phuong Distribution And Trading Co., Ltd	2,061,894,159	-	2,061,894,159	-
Saigon Bank for Industry and Trade	2,100,000,000	-	2,100,000,000	-
Others	1,160,370,985	107,254,119	1,160,370,985	150,155,767
Prepayments to suppliers	15,268,770	-	15,268,770	-
Long Thanh Tien One Member Co., Ltd	15,268,770	-	15,268,770	-
Cộng	5,337,533,914	107,254,119	5,337,533,914	150,155,767

9 . PROVISION FOR SHORT-TERM DOUBTFUL DEBTS

	30/06/2026	30/06/2026	01/01/2026
	USD	VND	VND
- Domestic suppliers	-	(5,123,025,675)	(5,123,025,675)
- Foreign suppliers	(4,093)	(107,254,120)	(64,352,472)
Total	(4,093)	(5,230,279,795)	(5,187,378,147)

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

10 . INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	VND Provision	Original cost	VND Provision
Raw materials	5,718,492,440	(1,065,074,856)	8,359,139,433	(1,065,074,856)
Tools, supplies	491,764,398	-	116,933,157	-
Work in progress	-	-	8,968,335,571	-
Finished goods	8,082,200,239	(106,371,870)	9,607,234,721	(106,371,870)
Goods on consignment	1,656,800,000	-	-	-
Total	15,949,257,077	(1,171,446,726)	27,051,642,882	(1,171,446,726)

11 . DEFERRED EXPENSES
a. Short term

	30/06/2026 VND	01/01/2026 VND
Tools and consumables awaiting for allocation	541,998,400	308,253,939
Repairing expenses	952,025,796	1,020,505,709
Medical expenses	135,485,166	-
Insurance expense	137,528,062	229,321,824
Others	194,125,924	140,068,504
Total	1,961,163,348	1,698,149,976

b. Long term

	30/06/2026 VND	01/01/2026 VND
Tools and consumables awaiting for allocation	290,671,386	334,742,970
Prepaid land rental (*)	15,246,801,256	16,303,936,348
Repairing expenses	823,113,438	1,330,382,960
Total	16,360,586,080	17,969,062,278

(*) Land rental paid in advance for aquaculture areas in Dong Thap Province and An Giang Province, with a total area of 63.69 hectares. The land lease term is from 2014 to 2033

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

12 . TANGIBLE FIXED ASSETS

See page 33

13 . INTANGIBLE FIXED ASSETS

	Finite Land use rights VND	Total VND
Historical cost		
Beginning balance	31,750,176,453	31,750,176,453
- Purchase in the period	-	-
- Completed construction investment	12,328,884,684	12,328,884,684
- Liquidation, disposal	-	-
- Others decrease	-	-
Ending balance	44,079,061,137	44,079,061,137
Accumulated depreciation		
Beginning balance	4,756,826,915	4,756,826,915
- Depreciation in the period	369,298,403	369,298,403
- Liquidation, disposal	-	-
- Others decrease	-	-
Ending balance	5,126,125,318	5,126,125,318
Net Carrying amount		
Beginning balance	26,993,349,538	26,993,349,538
Ending balance	38,952,935,819	38,952,935,819

14 . CONSTRUCTION IN PROGRESS

	30/06/2026 VND	01/01/2026 VND
F9 condenser	-	64,425,352
Nhon Hoa Aquaculture project	11,171,115,316	23,500,000,000
Total	11,171,115,316	23,564,425,352

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

15 . SHORT-TERM TRADE PAYABLES

	30/06/2026 USD	30/06/2026 VND	01/01/2026 VND
Domestic suppliers			
- Phu Son Seafood Company Limited		53,895,760,240	29,941,121,248
- Duka Viet Nam Trading And Service Company Limited		5,067,879,600	8,265,280,310
- Phuc An Trading Technology Joint Stock Company		2,351,824,800	6,122,863,845
- Dong Phuc Seafood Co.,Ltd		2,939,334,160	3,088,938,480
- Tan Phu Son Seafood Productoin & Trading Co.,Ltd		5,396,398,580	-
- Others		24,101,888,000	-
Foreign suppliers		14,038,435,100	12,464,038,613
	32,068.21	842,848,763	845,863,175
Total	32,068.21	54,738,609,003	30,786,984,423

16 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	30/06/2026 USD	30/06/2026 VND	01/01/2026 VND
Domestic customers			
- Van Dat Company Limited		2,433,269,034	2,632,570,349
- Others		2,216,463,410	2,216,463,410
Foreign customers		216,805,624	416,106,939
	19,260.00	505,632,912	11,224,115
Total	19,260.00	2,938,901,946	2,643,794,464

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

17 . TAXES AND OTHER PAYABLES TO STATE BUDGET

a. Short term Payables

	30/06/2026 VND	01/01/2026 VND
Value-added tax	636,489,454	332,816,067
Personal income tax	733,850,812	687,175,383
Natural resource tax	5,190,192	6,063,700
Total	1,375,530,458	1,026,055,150

b. Long term Receivables

	30/06/2026 VND	01/01/2026 VND
Profit tax	6,466,307,408	6,466,307,408
Land tax and land rental	-	753,210,005
Total	6,466,307,408	7,219,517,413

18 . SHORT-TERM ACCRUED EXPENSES

	30/06/2026 VND	01/01/2026 VND
Interest expenses	603,957,698	435,223,327
Commission expenses	218,289,680	235,808,420
Audit expenses	107,500,000	215,000,000
Expenses of transport	70,321,880	-
Total	1,000,069,258	886,031,747

19 . UNEARNED REVENUES

	30/06/2026 VND	01/01/2026 VND
a. Short-term		
Revenue received in advance for renting of aquaculture	284,090,921	684,090,917
	284,090,921	684,090,917
b. Long-term		
Revenue received in advance for renting of aquaculture	3,772,727,284	2,636,363,646
	3,772,727,284	2,636,363,646

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

20 . OTHER PAYABLES

a. Short-term

	30/06/2026	01/01/2026
	VND	VND
Payables to Vietnam Bank for Agriculture and Rural Development - Sin Ho Branch (*)	29,299,428,680	29,299,428,680
Trade union fund	1,748,395,806	1,593,091,806
Social insurance	809,982,000	-
Health insurance	145,152,000	-
Unemployment insurance	63,528,000	-
Short-term deposits, collateral received	-	10,000,000
Amounts borrowed from trade union	500,000,000	-
Others	188,750,937	188,750,937
Total	32,755,237,423	31,091,271,423

b. Long-term

Long-term deposits, collateral received	-	-
Others	-	-
Total	-	-

c. Unpaid overdue payables

	30/06/2026	01/01/2026
	VND	VND
Payables to Vietnam Bank for Agriculture and Rural Development - Sin Ho Branch (*)	29,299,428,680	29,299,428,680
Total	29,299,428,680	29,299,428,680

The Company has not settled the overdue debts as it has not yet arranged sufficient funds.

(*) Pursuant to the Appellate judgment No. 217/2022/HS-PT dated 13/04/2022, of the Hanoi People's High Court, An Giang Fisheries Import & Export JSC is liable to reimburse the Agricultural Bank of Vietnam the amount of VND 29,299,428,680, representing the proceeds of the funds embezzled by Quang Chien Company from the Bank

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

21 . BORROWINGS AND FINANCE LEASE LIABILITIES

	30/06/2026 VND	01/01/2026 VND
Short-term loans (*)	344,883,731,953	353,333,725,377
Total	344,883,731,953	353,333,725,377

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

Lender	Beginning balance 01/01/2026 VND	In period Increase VND	Decrease VND	Ending balance 30/06/2026 VND	Interest rate
PG Bank AG	66,401,239,681	28,127,759,663	25,437,133,580	69,091,865,764	9,5% - 11,7%/năm
BIDV Bank - HCM	269,732,485,696	140,989,924,102	148,430,543,609	262,291,866,189	7,5% - 10,2%/năm
Pesonal loans	17,200,000,000	0	3,700,000,000	13,500,000,000	18,9 %/năm
Total	353,333,725,377	169,117,683,765	177,567,677,189	344,883,731,953	

22 . PROVISIONS FOR LONG-TERM PAYABLES

	30/06/2026 VND	01/01/2026 VND
Severance allowances payables staffs, employees realised under Article 46, Labor Code No. 45/2019/QH14 dated 20/11/2019.	3,030,575,000	3,297,884,900
Total	3,030,575,000	3,297,884,900

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

23 . OWNER'S EQUITY

a . Changes in owner's equity

See page 34

b . Details of owner's contributed capital

	Rate %	30/06/2026 VND	Rate %	01/01/2026 VND
- State Capital Investment Corporation - Co., Ltd	8.242	23,168,920,000	8.242	23,168,920,000
- Hung Vuong Corporation	79.583	223,706,250,000	79.583	223,706,250,000
- Others	12.175	34,222,260,000	12.175	34,222,260,000
Total	100.00	281,097,430,000	100.00	281,097,430,000

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

	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Owner's contributed capital		
<i>At the beginning of period</i>	281,097,430,000	281,097,430,000
<i>At the ending of period</i>	281,097,430,000	281,097,430,000

d . Share

	30/06/2026 VND	01/01/2026 VND
Quantity of Authorized issuing shares	28,109,743	28,109,743
Quantity of issued shares		
- <i>Common shares</i>	28,109,743	28,109,743
Quantity of circulation shares		
- <i>Common shares</i>	28,109,743	28,109,743
Par value per share	10,000	10,000

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS*For the accounting period from 01/04/2026 to 30/06/2026***24 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT****a. Assets leased out**

The Company is currently leasing out farming ponds under operating lease contracts with a leased area of 93,521 m2. The pond rental fee is paid in advance in a lump sum at the commencement of the lease.

b. Leased assets

The Company leases land with a one-off payment in An Giang Province and Dong Thap Province under operating lease contracts to use as raw material fish farming areas. The one-off land rental payment is presented in Note 11b.

The Company signed land lease contracts with annual payments to use as the Company's office, enterprises, and raw material fish farming areas from 2013 to 2057. The area of the leased land plots includes:

+ Land area of 242,960.6 m2 in An Giang Province used as the Company's office, seafood processing enterprise, and raw material fish farming area.

+ Land area of 357,404 m2 in Dong Thap Province used as a raw material fish farming area

The Company leases land and assets attached to land at the cold storage in Group 64, Dong Thanh B Cluster, My Thoi Ward, An Giang Province from the receiver of Delta AGF Investment and Construction Joint Stock Company for cold storage business. The rental fee for land and assets attached to land is paid periodically every 06 months until these assets are auctioned and liquidated.

c. Foreign currencies

USD

30/06/2026**01/01/2026**

24,335.83

77,551.52

d. Bad debts written off**30/06/2026****01/01/2026**

VND

VND

M&T Seafood Corporation

204,650,182,511

204,650,182,511

Viet Phu Foods And Fish Corporation

190,987,313,209

190,987,313,209

Hung Thanh Seafood One Member Co., Ltd

139,318,256,976

139,318,256,976

Fujian Anxin Industrial Co., Ltd

10,430,893,200

10,430,893,200

Delta Investment and Construction JSC

21,364,689,260

21,364,689,260

Egyptian Marking Co., Ltd

13,741,163,476

13,741,163,476

Atlant Pacific JSC

12,240,250,000

12,240,250,000

Pescados Videla S.A

10,283,519,184

10,283,519,184

Mr. Le Thai Hoa

10,200,000,000

10,200,000,000

Ben Tre Aquaproduct Import And Export JSC

5,000,000,000

5,000,000,000

Others

6,986,079,024

6,986,079,024

Total**625,202,346,840****625,202,346,840**

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

25 . REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	VND	VND
Revenue for sales of export goods	13,185,561,824	8,155,073,285
Revenue for sales of domestic goods	9,909,543,298	11,144,608,498
Revenue from sales of materials, scraps	44,014,049,982	33,054,175,273
Revenue from sales of fish farming and fingerling	-	16,704,000
Revenue from sales of goods: packaging	73,119,113	284,890,658
Revenue from sales bladder of fish	-	-
Revenue from processing activities	35,801,474,836	55,502,133,084
Revenue from cold storage of services	10,895,274,805	9,854,443,324
Revenue from other of services	849,545,453	787,263,635
Total	114,728,569,311	118,799,291,757

26 . REVENUE DEDUCTIONS

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	VND	VND
Trade discounts	167,461,437	437,607,245
Total	167,461,437	437,607,245

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

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	VND	VND
Net revenue for sales of export goods	13,185,561,824	8,155,073,285
Net revenue for sales of domestic goods	9,742,081,861	10,707,001,253
Net revenue from sales of materials, scraps	44,014,049,982	33,054,175,273
Net revenue from sales of fish farming and fingerling	-	16,704,000
Net revenue from sales of goods: packaging	73,119,113	284,890,658
Net revenue from processing activities	35,801,474,836	55,502,133,084
Net revenue from cold storage of services	10,895,274,805	9,854,443,324
Net revenue from other of services	849,545,453	787,263,635
Total	114,561,107,874	118,361,684,512

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS*For the accounting period from 01/04/2026 to 30/06/2026***28 . COST OF GOODS SOLD**

	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Cost of export goods	11,475,557,632	7,158,035,317
Cost of domestic goods	9,351,628,073	9,608,208,630
Cost of materials, scraps	44,014,049,982	32,986,572,096
Cost of fish farming and fingerling	-	16,996,123
Cost of goods: packaging	48,472,870	226,646,240
Cost of bladder of fish	-	-87,093,138
Cost of processing activities	36,718,656,837	48,751,699,163
Cost of cold storage of services	7,086,554,492	7,523,086,987
Cost of other of services	858,509,656	817,922,782
Total	109,553,429,542	107,002,074,200

29 . FINANCIAL INCOME

	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Realized exchange gain	23,599,464	118,160,505
Unrealized exchange gain	5,444,094	-
Interest income, interest from loans	3,160,184	2,284,939
Total	32,203,742	120,445,444

30 . FINANCIAL EXPENSES

	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Interest expenses	8,133,455,475	7,756,692,343
Payment discount, interest from installment sales	100,510,445	157,543,687
Realized exchange loss	1,843,572	3,402,000
Unrealized exchange loss	-	6,185,317
Total	8,235,809,492	7,923,823,347

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

31 . OTHER INCOME

Gain from liquidation, disposal of fixed assets
Land rent reduced by 30% in 2024
Others

Total

**From 01/04/2026
to 30/06/2026
VND**

**From 01/04/2025
to 30/06/2025
VND**

24,545,455

-

5,092,593

753,210,005

9,722,224

29,638,048

762,932,229

32 . OTHER EXPENSES

Disposal costs of fixed assets
Inactive aquaculture expenses
Depreciation of unused assets
Food safety violation fines for canteens
Late payment penalty (tax, insurance)
Non-deductible VAT expenses
Others

Total

**From 01/04/2026
to 30/06/2026
VND**

**From 01/04/2025
to 30/06/2025
VND**

70,000,000

200,673,525

1,767,133

16,000,000

12,725,225

98,684,640

74,333,333

474,183,856

-

217,676,279

13,656,444

-

1,321,380

-

10,000,000

242,654,103

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS*For the accounting period from 01/04/2026 to 30/06/2026***33 . SELLING EXPENSES**

	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Labor expenses	228,117,374	222,409,142
Tools and supplies expenses	483,333	-
Expenses of export	69,187,328	19,076,280
Expenses of commission	300,791,740	138,387,400
Expenses of transport	481,597,608	328,750,330
Expenses of outsourcing services	19,262,040	70,499,901
Other expenses in cash		
Total	1,099,439,423	779,123,053

34 . GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND
Labor expenses	1,345,505,041	1,257,800,409
Expenses of office supplies	17,358,980	26,660,957
Depreciation expenses	77,826,402	85,902,522
Tax, Charge, Fee	14,981,652	15,906,850
Expenses provision for bad debts	42,901,648	53,706,574
Expenses of outsourcing services	409,940,182	310,786,459
Provision/reversal for unemployment benefits	(85,677,200)	-
Other expenses in cash	779,881,131	525,075,322
Total	2,602,717,836	2,275,839,093

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

35 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	VND	VND
Raw materials	31,129,200,935	26,595,231,673
Labour expenses	21,953,903,000	24,554,846,518
General production	26,109,045,579	21,333,942,252
Selling expenses	1,099,439,423	779,123,053
General and administrative expenses	2,602,717,836	2,275,839,093
Cộng	82,894,306,773	75,538,982,589

36 . BASIC EARNINGS PER SHARE

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

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	VND	VND
Net profit after tax	(7,342,630,485)	1,021,548,389
Profit distributed to common shares	(7,342,630,485)	1,021,548,389
Average number of outstanding common shares in circulation in the period	28,109,743	28,109,743
Basic earnings per share	(261)	36

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

37 . CURRENT CORPORATE INCOME TAX EXPENSE

	From 01/01/2026 to 30/06/2026
	VND
Total profit before tax	(18,901,470,238)
Tax rate 20%	-
Current corporate income tax expense	-

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS*For the accounting period from 01/04/2026 to 30/06/2026***38 . Additonal information for the items presented in the cash flow statement**

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	VND	VND
a. Proceeds from borrowings during		
Proceeds from ordinary contracts	76,288,236,387	89,372,192,295
b. Actual repayments on principal during		
Repayment on principal from ordinary contracts	79,787,133,580	97,819,015,343

39 . FINANCIAL INSTRUMENTS**Financial risk management**

The types of financial risks the Company may face include market risk, credit risk, and liquidity risk.

The Company has developed a control system to ensure a reasonable balance between the cost of incurred risks and the cost of risk management. The Company's Board of General Directors is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control.

Market risk

The Company may face market risks such as fluctuations in foreign exchange rates and interest rates.

Exchange rate risk:

The Company is exposed to foreign exchange risk when there are transactions executed in currencies other than the Vietnamese Dong, such as: loans, revenues, expenses, imports of materials, goods, machinery, and equipment...

Interest rate risk:

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk that one party to a financial instrument or contract will fail to discharge an obligation, leading to a financial loss for the Company. The Company has credit risks from its production and business operations (mainly for trade receivables) and financial activities (including bank deposits and other financial instruments).

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

	Under 1 year VND	From 1 to 5 years VND	Over 5 years VND	Total VND
As at 30/06/2026				
Cash and cash equivalents	7,220,086,805			7,220,086,805
Trade receivables, other receivables	101,028,806,769			101,028,806,769
Total	108,248,893,574	-	-	108,248,893,574
As at 01/01/2026				
Cash and cash equivalents	12,315,323,126			12,315,323,126
Trade receivables, other receivables	89,772,409,237			89,772,409,237
Total	102,087,732,363	-	-	102,087,732,363

Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting its financial obligations as they fall due due to a shortage of funds. The Company's liquidity risk primarily arises from the fact that financial assets and financial liabilities have different maturity dates.

The payment terms of financial liabilities based on the expected contractual payments (on the basis of the cash flows of the principal amounts) are as follow

	Under 1 year VND	From 1 to 5 years VND	Over 5 years VND	Total VND
As at 30/06/2026				
Borrowings and debts	344,883,731,953			344,883,731,953
Trade payables, other payables	87,493,846,426			87,493,846,426
Accrued expenses	1,000,069,258			1,000,069,258
Total	433,377,647,637	-	-	433,377,647,637
As at 01/01/2026				
Borrowings and debts	353,333,725,377			353,333,725,377
Trade payables, other payables	61,878,255,846			61,878,255,846
Accrued expenses	886,031,747			886,031,747
Total	416,098,012,970	-	-	416,098,012,970

The Company believes that the concentration of risk with respect to debt repayment is manageable. The Company has the ability to pay debts as they fall due from cash flows from operating activities and proceeds from maturing financial assets.

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/06/2026

40 . SEGMENT REPORTING

a. Under business fields

Due to only operating in seafood processing and trading, the Company does not present Segment Reports by business sector.

b. Under geographical areas

Net revenue from sales of goods and rendering of services

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Export	13,185,561,824	8,155,073,285
Domestic	101,375,546,050	110,206,611,227
Total	114,561,107,874	118,361,684,512

Approve, 17 July 2026.

LEGAL REPRESENTATIVE

DEPUTY GENERAL DIRECTOR



Huỳnh Xuân Vinh

Nguyen Hoang Kha
Preparer

Ho Xuan Huong
Chief Accountant

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/04/2026 to 30/04/2026

12. TANGIBLE FIXED ASSETS

	Buildings, structures	Machineries, equipment	Transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	147,544,491,860	325,446,547,124	9,738,220,641	251,535,054	167,975,909	483,148,770,588
- Purchase in the period	-	285,200,000	761,368,404	-	-	1,046,568,404
- Completed construction investment	-	5,501,550,532	-	-	-	5,501,550,532
- Liquidation, disposal	-	651,966,048	1,391,738,291	-	-	2,043,704,339
- Others decrease	-	-	-	-	-	-
Ending balance	147,544,491,860	330,581,331,608	9,107,850,754	251,535,054	167,975,909	487,653,185,185
Accumulated depreciation						
Beginning balance	115,073,202,436	311,210,893,115	9,738,220,641	240,947,554	150,956,662	436,414,220,408
- Depreciation in the period	2,493,966,733	2,586,728,993	29,530,804	5,775,000	4,254,810	5,120,256,340
- Liquidation, disposal	-	651,966,048	1,391,738,291	-	-	2,043,704,339
- Others decrease	-	-	-	-	-	-
Ending balance	117,567,169,169	313,145,656,060	8,376,013,154	246,722,554	155,211,472	439,490,772,409
Net Carrying amount						
Beginning balance	32,471,289,424	14,235,654,009	-	10,587,500	17,019,247	46,734,550,180
Ending balance	29,977,322,691	17,435,675,548	731,837,600	4,812,500	12,764,437	48,162,412,776

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS*For the accounting period from 01/04/2026 to 30/04/2026***23. OWNER'S EQUITY****a. Changes in owner's equity**

	Contributed capital VND	Share premium VND	Retained earnings VND	Capital expenditure fund VND	Total VND
Beginning balance of previous period	281,097,430,000	411,288,522,916	(876,075,930,001)	1,508,727,551	(182,181,249,534)
Loss for previous period	-	-	(2,511,840,190)	-	(2,511,840,190)
Ending balance of previous period	281,097,430,000	411,288,522,916	(878,587,770,191)	1,508,727,551	(184,693,089,724)
Beginning balance of current period	281,097,430,000	411,288,522,916	(878,587,770,191)	1,508,727,551	(184,693,089,724)
Loss for this period	-	-	(18,901,470,238)	-	(18,901,470,238)
Ending balance of this period	281,097,430,000	411,288,522,916	(897,489,240,429)	1,508,727,551	(203,594,559,962)