

**CAN THO IMPORT EXPORT SEAFOOD JOINT STOCK COMPANY
(CASEAMEX)**

FINANCIAL STATEMENTS

For the 2nd Quarter, 2026



CONTENT

----- oOo -----

	Page
1 STATEMENTS OF FINANCIAL POSITION	01-04
2 INCOME STATEMENT	05
3 CASH FLOW STATEMENT	06-07
4 NOTES TO FINANCIAL STATEMENTS	08-17

XU
T
C
ANH

STATEMENTS OF FINANCIAL POSITION

For the 2nd Quarter, 2026

Unit: Vietnam Dong

ASSETS				
	Code	Note	Ending balance	Beginning balance
A. CURRENT ASSETS (100=110+120+130+140+150+160)	100		646.906.724.831	661.235.393.375
I. Cash and cash equivalents	110		66.613.194.567	53.810.619.150
1. Cash	111	III.1	66.613.194.567	53.810.619.150
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		110.500.000.000	120.500.000.000
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123		110.500.000.000	120.500.000.000
4. Provision for short-term held-to-maturity investments (*)	124		-	-
5. Investments in equity of other entities	125		-	-
6. Provision for impairment of other short-term investments (*)	126		-	-
III. Short-term receivables	130		314.253.504.176	335.724.024.596
1. Short-term trade receivables	131	III.2	295.051.855.325	303.778.192.481
2. Short-term repayments to suppliers	132	III.3	15.729.222.337	28.392.708.406
3. Short-term intra-company receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Other short-term receivables	135	III.4	3.472.426.514	3.553.123.709
6. Short-term allowances for doubtful debts (*)	136		-	-
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140		130.772.895.927	136.103.713.479
1. Inventories	141	III.5	130.772.895.927	136.103.713.479
2. Allowances for decline in value of inventories (*)	142		-	-
V. Short - term biological assets	150		-	-
1. Short - term Livestock for Slaughter	151		-	-
2. Long- term Livestock for Slaughter	152		-	-
3. Provision for impairment of biological assets short-term (*)	153		-	-
VI. Other current assets	160		24.767.130.161	15.097.036.150
1. Short-term prepaid expenses	161	III.7	1.639.917.529	1.135.646.568
2. Deductible VAT	162		23.127.212.632	13.961.389.582
3. Taxes and other receivables from government budget	163		-	-
4. Government bonds purchased for resale	164		-	-
5. Other current assets	165		-	-

STATEMENTS OF FINANCIAL POSITION

For the 2nd Quarter, 2026

Unit: Vietnam Dong

ASSETS		Code	Note		
				Ending balance	Beginning balance
B. NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)		200		93.861.501.261	56.077.650.565
I. Long-term receivables		210		-	-
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. Long-term allowances for doubtful debts (*)		216		-	-
II. Fixed assets		220		92.021.604.756	54.358.356.800
1. Tangible fixed assets		221	III.6b	77.139.002.014	39.009.729.132
- Original Cost		222		256.485.882.572	209.697.896.742
- Accumulated depreciation (*)		223		(179.346.880.558)	(170.688.167.610)
2. Finance lease fixed assets		224			
- Original Cost		225			
- Accumulated depreciation (*)		226			
3. Intangible fixed assets		227	III.6a	14.882.602.742	15.348.627.668
- Original Cost		228		24.989.372.255	24.989.372.255
- Accumulated depreciation (*)		229		(10.106.769.513)	(9.640.744.587)
III. Long-term Biological Assets		230		-	-
1. Long - term Bearer Livestock		231		-	-
a) Bearer Livestock: Cost of Immature Phase		232		-	-
b) Bearer Livestock: Cost of Mature Phase		233		-	-
- Original Cost		234		-	-
- Accumulated Depreciation (*)		235		-	-
2. Consumable Livestock in long-term		236		-	-
3. Consumable Plants or Seasonal Crops in long-term		237		-	-
4. Provision for Loss on Biological Assets: Long term (*)		238		-	-
IV. Investment property		240		-	-
- Historical costs		241		-	-
- Accumulated depreciation (*)		242		-	-
V. Long-term assets in process		250		-	-
1. Long-term work in process		251		-	-
2. Construction-in-progress		252		-	-
VI. Long-term investments		260		-	-
1. Investments in subsidiaries		261		-	-
2. Investments in joint ventures and associates		262		-	-
3. Investments in equity of other entities		263		-	-
4. Allowances for long-term investments (*)		264		-	-
5. Held to maturity investments		265		-	-
6. Provision for long-term held-to-maturity investments (*)		266		-	-
VII. Other long-term assets		270		1.839.896.505	1.719.293.765
1. Long-term prepaid expenses		271	III.7	1.839.896.505	1.719.293.765
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=100+200)		280		740.768.226.092	717.313.043.940

STATEMENTS OF FINANCIAL POSITION

For the 2nd Quarter, 2026

Unit: Vietnam Dong

LIABILITIES AND OWNER'S EQUITY	Code	Note	Ending balance	Beginning balance
C. LIABILITIES (300=310+330)	300		439.719.141.818	432.081.766.892
I. Short-term liabilities	310		439.719.141.818	432.081.766.892
1. Short-term trade payables	311	III.9	89.296.163.777	41.349.659.738
2. Short-term prepayments from customers	312	III.10	13.372.757.871	25.676.230.828
3. Dividends and Profit Payable	313		10.240.856.897	-
4. Taxes and other payables to government budget	314	III.11	6.800.804.904	4.130.514.890
5. Payables to employees	315		36.144.468.585	42.445.517.279
6. Short-term accrued expenses	316		22.008.022.045	21.165.868.964
7. Short-term intra-company payables	317		-	-
8. Payables under schedule of construction contract: short - term	318		-	-
9. Short-term unearned revenues	319		-	-
10. Other short-term payments	320	III.12	28.706.950.307	29.224.777.761
11. Short-term borrowings and finance lease liabilities	321	III.13	227.758.420.000	262.698.500.000
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		5.390.697.432	5.390.697.432
14. Price stabilization fund	324		-	-
15. Government bonds purchased for resale	325		-	-
II. Long-term liabilities	330		-	-
1. Long-term trade payables	331		-	-
2. Long-term repayments from customers	332		-	-
3. Taxes and other payables to the State	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 Deferred Revenues	337		-	-
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 payables	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-

STATEMENTS OF FINANCIAL POSITION

For the 2nd Quarter, 2026

Unit: Vietnam Dong

LIABILITIES AND OWNER'S EQUITY	Code	Note	Ending balance	Beginning balance
D. OWNER'S EQUITY(400=411+412+413+414+415+416+417+418+419+420)	400		301.049.084.274	285.231.277.048
1. Contributed capital	411		181.106.190.000	181.106.190.000
- Ordinary shares with voting rights	411A	III.14a	181.106.190.000	181.106.190.000
- Preference shares	411B		-	-
2. Capital surplus	412		50.017.106.924	50.017.106.924
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange differences	417		-	-
8. Development and investment funds	418		2.508.094.861	2.508.094.861
9. Other equity funds	419	III.14d	14.008.996.410	14.008.996.410
10. Undistributed profit after tax	420	III.14d	53.408.696.079	37.590.888.853
- Undistributed profit after tax brought forward	420A		19.040.269.853	37.590.888.853
- Undistributed profit after tax for the current year	420B		34.368.426.226	-
TOTAL LIABILITIES AND OWNER'S EQUITY (440=300+400)	440		740.768.226.092	717.313.043.940



Can Tho City, 20 July 2026


 Nguyen Thi Tuyet Hong
 Preparer


 Nguyen Khac Chung
 Chief Accountant


 Nguyen Chi Thao
 Vice General Director

INCOME STATEMENT

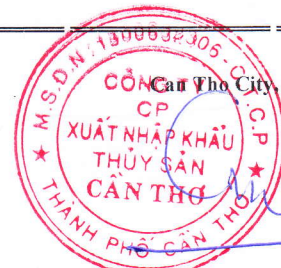
For the 2nd Quarter, 2026

Unit: Vietnam Dong

ITEMS	Code	Note	Second Quarter		Accumulated to the end of Second Quarter	
			2nd Quarter, 2026	2nd Quarter, 2025	The first 6 months of 2026	The first 6 months of 2025
1. Revenues from sales and services rendered	01	IV.1	450.756.299.596	479.268.626.373	746.745.345.511	826.562.898.152
2. Revenue deductions	02	IV.2		-	488.637.485	-
3. Net revenues from sales and services rendered (10=01-02)	10		450.756.299.596	479.268.626.373	746.256.708.026	826.562.898.152
4. Costs of goods sold	11	IV.3	390.978.805.653	406.502.779.663	645.046.841.348	701.246.185.046
5. Gross revenues from sales and services rendered (20=10-11)	20		59.777.493.943	72.765.846.710	101.209.866.678	125.316.713.106
6. Gain/(Loss) from disposal of investment property	21					
7. Financial income	22	IV.4	5.079.757.223	10.080.933.389	6.333.016.823	12.062.224.295
8. Financial expenses	23	IV.5	4.591.770.051	5.363.552.455	10.603.940.238	11.383.980.132
- In which: Interest expenses	24		4.322.806.129	5.355.748.727	8.142.438.888	11.039.979.430
9. Selling expenses	25	IV.6a	28.869.420.457	54.554.364.721	50.858.669.360	90.153.997.955
10. General administration expenses	26	IV.6b	3.152.810.328	2.119.316.883	5.646.831.284	3.839.817.969
11. Net profits from operating activities (30=20+21+22-(23+25+26))	30		28.243.250.330	20.809.546.040	40.433.442.619	32.001.141.345
12. Other income	31	IV.7	-	140.000.000	-	121.229.142
13. Other expenses	32	IV.8	-	-	-	-
14. Other profits (40=31-32)	40		-	140.000.000	-	121.229.142
15. Total net profit before tax (50=30+40)	50		28.243.250.330	20.949.546.040	40.433.442.619	32.122.370.487
16. Current corporate income tax expenses	51	IV.9	4.236.487.550	3.156.811.196	6.065.016.393	4.832.734.863
17. Deferred corporate income tax expenses	52					-
18. Profits after enterprise income tax (60=50-51-52)	60		24.006.762.780	17.792.734.844	34.368.426.226	27.289.635.624
19. Basic earnings per share (*)	70		1.193	1.063	1.708	1.627

Nguyen Thi Tuyet Hong
Preparer

Nguyen Khắc Chung
Chief Accountant



Nguyen Chi Thao
Vice General Director

CASH FLOW STATEMENT

(Direct method)

For the 2nd Quarter, 2026

Unit: Vietnam dong

ITEMS	Code	Note	Accumulated to the end of 2nd Quarter	
			The first 6 months of 2026	The first 6 months of 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Proceeds from sales and services rendered and other revenues	01		756.883.615.383	770.518.199.482
2. Expenditures paid to suppliers	02		(639.044.385.855)	(593.611.145.518)
3. Expenditures paid to employees	03		(76.372.316.027)	(75.665.601.418)
4. Paid interests	04		(7.582.560.384)	(11.039.979.430)
5. Paid enterprise income tax	05		(3.036.390.001)	(1.755.413.751)
6. Other proceeds from operating activities	06		5.019.085.687	23.341.946.013
7. Other expenditures on operating activities	07		9.601.794.833	(15.481.438.494)
Net cash flows from operating activities	20		45.468.843.636	96.306.566.884
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21			(13.348.654.556)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		1.041.576.000	3.144.350.222
Expenditures on loans and purchase of debt instruments from other entities	23			
4. Proceeds from lending or repurchase of debt instruments from other entities	24		10.000.000.000	
5. Expenditures on equity investments in other entities	25			
6. Proceeds from equity investment in other entities	26			
7. Proceeds from interests, dividends and distributed profits	27			-
Net cash flows from investing activities	30		11.041.576.000	(10.204.304.334)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and receipt of contributed capital	31			
2. Repayment of contributed capital and repurchase of stock issued	32			
3. Proceeds from borrowings	33		375.112.209.926	581.134.375.000
4. Repayment of principal	34		(409.807.090.000)	(653.692.910.000)
5. Repayment of financial principal	35			
6. Dividends and profits paid to owners	36		(11.458.975.688)	(743.544.683)
Net cash flows from financing activities	40		(46.153.855.762)	(73.302.079.683)

CASH FLOW STATEMENT

(Direct method)

For the 2nd Quarter, 2026

Unit: Vietnam dong

ITEMS	Code	Note	Accumulated to the end of 2nd Quarter	
			The first 6 months of 2026	The first 6 months of 2025
Net cash flows during the period (50 = 20+30+40)	50		10.356.563.874	12.800.182.867
Beginning cash and cash equivalents	60		53.810.619.150	23.610.628.185
Effects of fluctuations in foreign exchange rates	61		2.446.011.543	451.925.698
Ending cash and cash equivalents (70 = 50+60+61)	70		<u>66.613.194.567</u>	<u>36.862.736.750</u>



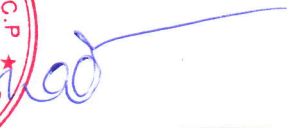
Nguyen Thi Tuyet Hong
Preparer



Nguyen Khac Chung
Chief Accountant



Cant Tho City, 20 July 2026



Nguyen Chi Thao
Vice General Director

NOTES TO THE FINANCIAL STATEMENTS

For the 2nd Quarter, 2026

Unit: Vietnam dong

I. GENERAL INFORMATION**1. Ownership form**

Can Tho Import Export Seafood Joint Stock Company (hereinafter referred to as “the Company”) is a joint stock company, which was established and has been operating under the Business Registration Certificate No. 1800632306, registered for the first time on 23 June 2006 and amended for the 11th time on 30 September 2025 regarding the change of charter capital, granted by Can Tho City Department of Planning and Investment.

2. Operating field:

Producing, trading, etc.

3. Principal business activities

Processing and preserving seafood and aquatic products. Processing and preserving meat and meat products.

Producing prepared dishes and food. Processing and preserving vegetables and fruits. Inland aquaculture. Marine aquaculture. Producing aquatic breeds. Raising poultry, pigs, buffalos and cows. Producing cattle, poultry and aquatic feed. Producing oil and fat.

Trading feed and materials for producing cattle, poultry, aquatic feed, fish meal, fish oil, fish fat and other agricultural and forestal materials and live animals.

Trading fresh, frozen and processed aquatic products and other foods.

Trading scraps and waste products of the aquatic industry.

Providing technical consultancy on aquaculture. Performing commercial brokerage activities.

Transporting goods by inland waterway. Transporting goods by trucks, specialized vehicles and container trucks. Leasing motor vehicles.

Leasing cold storage, preserving agricultural, aquatic and food products.

Producing fish meal, fish oil, fish fat from waste and waste products of the aquatic industry.

Trading in real estate, leasing houses, offices, premises, yards, factories, warehouses.

Providing short-term accommodation services. Operating restaurants and providing mobile catering services.

Importing and exporting agricultural, forestal and aquatic products, food, foodstuff, feed and materials for producing cattle, poultry, aquatic feed, fish meal, fish oil, fish fat.

Trading in materials, equipment and tools for the aquaculture industry.

4. Normal operating cycle

Normal operating cycle of the Company is within 12 months for the normal fiscal year from 01 January to 31 December.

5. Effects of the Company's operation during the year on the Financial Statements: None.**6. Headcount as of 30 June 2026: 771 (as of 31 December 2025: 776).**

NOTES TO THE FINANCIAL STATEMENTS

For the 2nd Quarter, 2026

Unit: Vietnam dong

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year

The fiscal year of the Company is from 01 January to 31 December annually.

2. Accounting currency unit

Vietnamese Dong (VND) is used as the accounting currency unit.

III. ADDITIONAL INFORMATION ON THE ITEMS OF THE BALANCE SHEET

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	641.993.449	758.628.075
Demand deposits in banks	65.971.201.118	53.051.991.075
Total	66.613.194.567	53.810.619.150

2 Trade receivables

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
+ NP - USA INC	71.427.591.441		98.478.403.432	
+ GOODY FOODS	148.526.588.000		91.739.600.004	
+ Other subjects	75.097.675.884		113.560.189.045	
Total	295.051.855.325		303.778.192.481	-

3 Prepayments to suppliers

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
a. Short-term				-
+ Other subjects	15.729.222.337	-	28.392.708.406	-
Total	15.729.222.337	-	28.392.708.406	-

NOTES TO THE FINANCIAL STATEMENTS

For the 2nd Quarter, 2026

Unit: Vietnam dong

4 Other receivables	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
+ Temporarily accrued deposit interest	2.214.744.723	-	2.879.021.918	
+ Other subjects	-	-	167.250.000	
+ Advance	1.257.681.791	-	506.851.791	
Total	3.472.426.514		3.553.123.709	

5 Inventories	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
Materials, supplies	7.070.707.107	-	6.819.679.068	
Work-in-progress	45.963.857.024	-	46.310.695.537	
Finished goods	77.738.331.796	-	82.973.338.874	
Total	130.772.895.927		136.103.713.479	

6 Intangible fixed assets

a	Land use right	Accounting software	Total
Initial costs			
Beginning balance	24.921.802.260	67.569.995	24.989.372.255
Other decreases			-
Ending balance	24.921.802.260	67.569.995	24.989.372.255
Accumulated amortization			
Beginning balance	9.573.174.592	67.569.995	9.640.744.587
Amortization during the year	466.024.926		466.024.926
Other decreases			-
Ending balance	10.039.199.518	67.569.995	10.106.769.513
Net book values			
Beginning balance	15.348.627.668	-	15.348.627.668
Ending balance	14.882.602.742	-	14.882.602.742

NOTES TO THE FINANCIAL STATEMENTS

For the 2nd Quarter, 2026

Unit: Vietnam dong

7 Prepaid expenses	Ending balance	Beginning balance
Short-term prepaid expenses	1.639.917.529	1.135.646.568
Tools, etc.	1.639.917.529	1.135.646.568
Long-term prepaid expenses	1.839.896.505	1.719.293.765
Other long-term prepaid expenses	1.839.896.505	1.719.293.765
Total	3.479.814.034	2.854.940.333

8 Non-current assets in process	Ending balance	Beginning balance
Long-term	-	-
+ Other works	-	-
Total	-	-

9 Trade payables	Ending balance		Beginning balance	
	Value	Solvable amount	Value	Solvable amount
+King Group company	3.304.176.955	3.304.176.955	3.026.604.805	3.026.604.805
+ Mr. Nguyen Thanh Du	5.824.861.000	5.824.861.000	4.472.939.667	4.472.939.667
+ Other suppliers	80.167.125.822	80.167.125.822	33.850.115.266	33.850.115.266
Total	89.296.163.777	89.296.163.777	41.349.659.738	41.349.659.738

10 Advances from customers	Ending balance	Beginning balance
+ Other subjects	13.372.757.871	25.676.230.828
Total	13.372.757.871	25.676.230.828

NOTES TO THE FINANCIAL STATEMENTS

For the 2nd Quarter, 2026

Unit: Vietnam dong

11 Taxes and other obligations to the State Budget	Beginning balance	Amount payable during the year	Amount paid during the year	Ending balance
Value added tax	-	134.500.004	134.500.004	-
Corporate income tax	3.003.825.324	6.065.016.393	3.036.390.001	6.032.451.716
Personal income tax	1.123.772.866	1.657.091.779	2.019.286.457	761.578.188
Natural resource tax	2.916.700	30.443.750	26.585.450	6.775.000
Total	4.130.514.890	7.887.051.926	5.216.761.912	6.800.804.904

12 Other payables	Ending balance	Beginning balance
a. Short-term		
+ Social insurance premiums, health insurance premiums, unemployment insurance premiums	5.157.429.160	947.122.691
+ Trade Union's expenditure	766.921.022	364.057.560
+ Other subjects	3.682.600.125	8.513.597.510
+ Receipt of deposits and mortgages	19.100.000.000	19.400.000.000
Total	28.706.950.307	29.224.777.761

13 Borrowings and financial lease	Ending balance		Beginning balance	
	Value	Solvable amount	Value	Solvable amount
(1) VIB	70.000.000.000	70.000.000.000	98.510.000.000	98.510.000.000
BIDV - Dong Bang Song				
(2) Cuu Long Branch	136.258.420.000	136.258.420.000	152.188.500.000	152.188.500.000
VietinBank - Tay Can Tho				
(3) Branch	12.000.000.000	12.000.000.000	12.000.000.000	12.000.000.000
Vietcombank - Can Tho				
(4) Branch	9.500.000.000	9.500.000.000	-	-
Total	227.758.420.000	227.758.420.000	262.698.500.000	262.698.500.000

14 Owner's equity

a. Statement of fluctuations in the owner's equity: See page 17.

b. Details of capital contribution of the owners	Capital contribution rate	Ending balance	Beginning balance
+ Mr. Vo Dong Duc	36,73%	66.523.800.000	66.523.800.000
+ Other shareholders	63,27%	114.582.390.000	114.582.390.000
Total	100,00%	181.106.190.000	181.106.190.000

NOTES TO THE FINANCIAL STATEMENTS

For the 2nd Quarter, 2026

Unit: Vietnam dong

c. Capital transactions with owners and distribution of dividends and profit	Ending balance	Beginning balance
Capital	181.106.190.000	181.106.190.000
Beginning balance	181.106.190.000	150.923.260.000
Increase during the year		30.182.930.000
Decrease during the year	-	-
Ending balance	181.106.190.000	181.106.190.000
Dividends and profit shared		

d. Shares	Ending balance	Beginning balance
Number of shares registered to be issued	18.110.619	18.110.619
Number of shares sold to the public	18.110.619	18.110.619
Common shares	18.110.619	18.110.619
Number of shares repurchased	-	-
Common shares	-	-
Number of outstanding shares	18.110.619	18.110.619
Common shares	18.110.619	18.110.619
Face value per outstanding share: VND/share	10.000	10.000

d. Funds	Ending balance	Beginning balance
Investment and development fund	2.508.094.861	2.508.094.861
Other funds	14.008.996.410	14.008.996.410
Total	16.517.091.271	16.517.091.271

* Purpose of appropriating and using funds

The investment and development fund is appropriated from the profit after tax and used for expanding the operation scale or intensive investment of the Company.

IV. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

	The first 6 months of 2026	The first 6 months of 2025
1. Sales		
Sales	746.550.450.017	826.315.112.223
Sales of services provided	194.895.494	247.785.929
Total	746.745.345.511	826.562.898.152
2. Sales deductions		
Sales returns	488.637.485	-
Sales allowances	-	-
Total	488.637.485	-

NOTES TO THE FINANCIAL STATEMENTS

For the 2nd Quarter, 2026

Unit: Vietnam dong

	The first 6 months of 2026	The first 6 months of 2025
3. Costs of sales		
Costs of sales	645.046.841.348	701.246.185.046
Total	645.046.841.348	701.246.185.046
	The first 6 months of 2026	The first 6 months of 2025
4. Financial income		
Term deposit interest	2.214.744.723	2.231.636.249
Demand deposit interest	6.034.003	3.418.712
Realized exchange gain	4.112.238.097	9.827.169.334
Total	6.333.016.823	12.062.224.295
	The first 6 months of 2026	The first 6 months of 2025
5. Financial expenses		
Loan interests	8.142.438.888	11.039.979.430
Realized exchange loss	2.461.501.350	344.000.702
Total	10.603.940.238	11.383.980.132
	The first 6 months of 2026	The first 6 months of 2025
6. Selling expenses and General and administration expenses		
a. Selling expenses		
Expenses for employees	9.819.958.285	11.698.213.764
External services rendered	22.993.909.633	35.785.242.275
Commission expenses	2.293.856.584	3.333.115.950
CNF freight	12.731.060.164	38.582.332.593
Other cash expenses	3.019.884.694	755.093.373
Total	50.858.669.360	90.153.997.955
b. General and administration expenses		
Expenses for employees	378.000.000	306.000.000
Office stationery	183.731.638	246.679.241
Taxes, fees and legal fees	67.702.758	139.881.969
External services rendered	4.270.485.709	2.642.992.847
Other expenses	746.911.179	504.263.912
Total	5.646.831.284	3.839.817.969
	The first 6 months of 2026	The first 6 months of 2025
7. Other income		
Other income	-	121.229.142
Total	-	121.229.142

NOTES TO THE FINANCIAL STATEMENTS

For the 2nd Quarter, 2026

Unit: Vietnam dong

	The first 6 months of 2026	The first 6 months of 2025
8. Other expenses		
Other expenses	-	-
Total	-	-
9. Current corporate income tax		
1. Corporate income tax charged on the current year's taxable income	6.065.016.393	4.832.734.863
2. Total current corporate income tax	6.065.016.393	4.832.734.863

V. OTHER DISCLOSURES

1. Remuneration of the key management personnel and the Supervisory Board

The Company's key management personnel include the Board of Directors and the Board of Management.

	The first 6 months of 2026	The first 6 months of 2025
Mr. Nguyen Chi Thao - Chairman cum Vice General Director	262.000.000	240.000.000
Mr. Vo Dong Duc - Vice Chairman cum General Director	288.000.000	276.000.000
Ms. Vo Thi Thuy Nga - Board member	236.237.000	213.392.000
Mr. Le Tam Binh - Board member	226.498.000	-
Mr. Le Van Phang - Board member	196.683.000	-
Mr. Dan Duy Dung - Board member	36.000.000	-
Mr. Hoang Tuan Kiet - Board member	36.000.000	-
Mr. Le Thanh Duoc - Vice General Director	186.000.000	186.000.000
Mr. Nguyen Tri Tung - Vice General Director	186.000.000	150.000.000
Mr. Phan Hoang Duy - Vice General Director	198.000.000	180.000.000
Mr. Lam Van Minh - Vice General Director	186.000.000	132.000.000
Mr. Ly Quoc Tuan - Head of the Supervisory Board	163.953.000	149.600.000
Ms. Ho Thi Cam Huynh - Member of the Supervisory Board	169.696.000	151.250.000
Ms. Nguyen Thi Khanh Van - Member of the Supervisory Board	117.723.000	107.641.000
Total	2.488.790.000	1.785.883.000

2 Going-concern assumption: The Company continues operating as a going concern.


Nguyen Thi Tuyet Hong
 Preparer


Nguyen Khac Chung
 Chief Accountant


Nguyen Chi Thao
 Vice General Director



NOTES TO THE FINANCIAL STATEMENTS

For the 2nd Quarter, 2026

Unit: Vietnam dong

6b Tangible fixed assets	Items	Buildings and structures	Machinery and equipment	Vehicles	Other tangible fixed assets	Total
Historical costs						
Beginning balance		102.084.032.582	90.746.334.135	13.138.991.900	3.728.538.125	209.697.896.742
Acquisition during the year		6.878.045.830	39.909.940.000	-	-	46.787.985.830
Liquidation, disposal		-	-	-	-	-
Ending balance		108.962.078.412	130.656.274.135	13.138.991.900	3.728.538.125	256.485.882.572
Accumulated depreciation						
Beginning balance		87.925.954.568	71.283.743.708	7.820.131.204	3.658.338.130	170.688.167.610
Depreciation during the year		3.362.905.493	4.830.445.046	449.762.409	15.600.000	8.658.712.948
Liquidation, disposal		-	-	-	-	-
Ending balance		91.288.860.061	76.114.188.754	8.269.893.613	3.673.938.130	179.346.880.558
Net book values						
Beginning balance		14.158.078.014	19.462.590.427	5.318.860.696	70.199.995	39.009.729.132
Ending balance		17.673.218.351	54.542.085.381	4.869.098.287	54.599.995	77.139.002.014

NOTES TO THE FINANCIAL STATEMENTS

For the 2nd Quarter, 2026.

Unit: Vietnam dong

14 Owner's equity

a. Statement of fluctuations in owner's equity

Items	Capital	Share premiums	Investment and development fund	Other funds	Retained earnings	Total
Beginning balance of the previous period	150.923.260.000	65.348.226.982	2.508.094.861	11.833.554.499	25.057.942.864	255.671.079.206
Capital increased during the period	30.182.930.000	(15.331.120.058)	-	-	-	14.851.809.942
Profit during the period	-	-	-	-	43.508.838.222	43.508.838.222
Appropriation for funds	-	-	-	2.175.441.911	(6.526.325.733)	(4.350.883.822)
Dividend distribution	-	-	-	-	(24.449.566.500)	(24.449.566.500)
Ending balance of the previous period	181.106.190.000	50.017.106.924	2.508.094.861	14.008.996.410	37.590.888.853	285.231.277.048
Beginning balance of the current period	181.106.190.000	50.017.106.924	2.508.094.861	14.008.996.410	37.590.888.853	285.231.277.048
Capital increased during the period	-	-	-	-	-	-
Profit during the period	-	-	-	-	34.368.426.226	34.368.426.226
Appropriation for funds	-	-	-	-	-	-
Dividend distribution	-	-	-	-	(18.110.619.000)	(18.110.619.000)
Performance-Based Bonuses for the Board of Directors and the Si	-	-	-	-	(440.000.000)	(440.000.000)
Ending balance of the current period	181.106.190.000	50.017.106.924	2.508.094.861	14.008.996.410	53.408.696.079	301.049.084.274