

**CONSOLIDATED
INTERIM FINANCIAL STATEMENTS**
FOR THE FIRST 6 MONTHS OF
THE FISCAL YEAR ENDING 31 DECEMBER 2026

**CAMIMEX JOINT STOCK
COMPANY**

**CÔNG TY
CỔ PHẦN
CAMIME
X**

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GENERAL INFORMATION**Corporate information**

Camimex Joint Stock Company (hereinafter referred to as the “Company”) is a joint stock company operating under Business Registration Certificate No. 2001122903, initially registered on 06 June 2013, and 17th amended 07 August 2025, issued by the Ca Mau Province Department of Finance.

The Company’s principal business activities are: processing various types of seafood; importing and exporting various types of seafood; and warehousing and storing merchandise in cold storage facilities.

Head office

- Address : No. 333, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Vietnam
- Tel. : (0290) 3 831 608
- Fax : (0290) 3 580 827

The Company has a branch Camimex Joint Stock Company in Ho Chi Minh City located at: 02, 28 Street, An Phu - An Khanh Urban Area, Binh Trung Ward, Ho Chi Minh City.

Board of Directors

The Board of Directors during the period and up to the date of this statement includes:

Full Name	Position	
Mr. Bui Si Tuan	Chairman	Re-appointed on 13 June 2024
Mr. Bui Duc Cuong	Member	Re-appointed on 13 June 2024
Mr. Dang Ngoc Son	Member	Re-appointed on 13 June 2024
Mr. Tran Minh Thieu	Member	Re-appointed on 13 June 2024
Mr. Bui Duc Dung	Member	Re-appointed on 13 June 2024

Supervisory Board

The Supervisory Board during the period and up to the date of this statement includes:

Full Name	Position	
Ms. Lu Hong Lam	Head of the Board	Re-appointed on 09 June 2026
Mr. Nguyen Hoai Linh	Member	Re-appointed on 09 June 2026
Ms. Truong Ha My	Member	Re-appointed on 09 June 2026

Board of Management

The Board of Management during the period and up to the date of this statement includes:

Full Name	Position	
Mr. Dang Ngoc Son	General Director	Re-appointed on 19 September 2025
Mr. Bui Duc Cuong	Deputy General Director	Appointed on 18 February 2019
Mr. Huynh Van Tan	Deputy General Director	Appointed on 01 July 2019
Mr. Huynh Cong Nhan	Deputy General Director	Appointed on 01 October 2024

Legal Representative

The Company’s legal representative during the reporting period and up to the date of this statement is Mr. Dang Ngoc Son - General Director (re-appointed on 19 September 2025).

Auditor

A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.



STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Camimex Joint Stock Company (hereinafter referred to as the "Company") presents this statement together with the Consolidated Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026, including the Financial Statements of the Company and those of its subsidiary (hereinafter collectively referred to as "the Group").

Responsibility of the Board of Management

The Board of Management of the Company is responsible for the preparation of the Consolidated Interim Financial Statements that give a true and fair view of the consolidated interim financial position, the consolidated interim financial performance and the consolidated interim cash flows of the Group during the period. In order to prepare these Consolidated Interim Financial Statements, the Board of Management must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- Indicate whether the accounting standards applicable to the Group have been complied with and ensure that all material deviations are disclosed and explained in the Consolidated Interim Financial Statements;
- Prepare the Consolidated Interim Financial Statements on a going-concern basis, unless it cannot be assumed that the Group will continue as a going concern;
- Design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Consolidated Interim Financial Statements.

The Board of Management is responsible for ensuring that proper accounting records are maintained to accurately reflect, with reasonable accuracy at any time, the financial position of the Group and that such accounting records comply with the applicable accounting framework. The Board of Management is also responsible for safeguarding the Group's assets and, accordingly, for taking reasonable measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that it has complied with the above requirements in the preparation of the Consolidated Interim Financial Statements.

Statement of the Board of Management

In the opinion of the Board of Management, the Consolidated Interim Financial Statements give a true and fair view of the consolidated interim financial position of the Group as of 30 June 2026 and of its consolidated interim financial performance and consolidated interim cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Consolidated Interim Financial Statements.

On behalf of the Board of Management,



Dang Ngoc Son
General Director

Date: 28 August 2026



A&C AUDITING AND CONSULTING CO., LTD.

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REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION

**To: SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF
MANAGEMENT
CAMIMEX JOINT STOCK COMPANY**

We have reviewed the accompanying Consolidated Interim Financial Statements of Camimex Joint Stock Company (hereinafter referred to as "the Company") and its subsidiary (hereinafter collectively referred to as "the Group"), which were prepared on 28 August 2026, from page 05 to page 58, including the Consolidated Interim Statement of Financial Position as of 30 June 2026, the Consolidated Interim Income Statement, the Consolidated Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Consolidated Interim Financial Statements.

Responsibility of the Board of Management

The Board of Management of the Company is responsible for the preparation, true and fair presentation of the Company's Consolidated Interim Financial Statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant statutory requirements on the preparation and presentation of the Interim Consolidated Financial Statements, and the Board of Management is responsible for the internal controls that he determines are necessary to ensure that the preparation and presentation of the Consolidated Interim Financial Statements are free from material misstatements due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the Consolidated Interim Financial Statements based on the results of our review. We conducted the review in accordance with the principles of Vietnamese Standards on Review Engagements No. 2410 – Review of interim financial information performed by the independent auditor of the entity.

The interim financial information review includes conducting interviews, primarily with those responsible for financial and accounting matters, performing analytical procedures, and other review procedures. A review is, by its nature, less extensive than an audit conducted in accordance with Vietnamese Standards on Auditing (VSA) and therefore does not allow us to obtain assurance that we will identify all material issues that might be detected in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Consolidated Interim Financial Statements do not give a true and fair view, in all material respects, of the consolidated interim financial position of Group as of 30 June 2026 and of its consolidated interim financial performance and consolidated interim cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Consolidated Interim Financial Statements.

For and on behalf of
A&C Auditing and Consulting Co., Ltd.
Southwest Branch



Nguyen Huu Danh - Partner

Audit Practice Registration Certificate No.: 1242-2023-008-1

Authorized Signatory

Can Tho City, 28 August 2026

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CAMIMEX JOINT STOCK COMPANY

Address: No. 333, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Vietnam

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION(Full form)
As of 30 June 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	100		3.232.634.700.910	2.989.989.928.461
I. Cash and cash equivalents	110		41.216.207.549	25.658.964.056
1. Cash	111	V.1	41.216.207.549	25.658.964.056
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		236.302.676.846	204.551.288.407
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Short-term held-to-maturity investments	123	V.2a	236.302.676.846	204.551.288.407
4. Provisions for impairment of short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provisions for impairment of other short-term investments	126		-	-
III. Short-term receivables	130		515.771.692.679	621.833.777.673
1. Short-term trade receivables	131	V.3	326.461.854.731	143.845.183.830
2. Short-term advances to suppliers	132	V.4	70.893.650.191	371.491.554.205
3. Receivables from construction contracts under percentage of completion	134		-	-
4. Other short-term receivables	135	V.5a	118.416.187.757	106.497.039.638
5. Allowance for short-term doubtful debts	136		-	-
6. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V.6	2.357.701.142.032	2.082.456.426.021
1. Inventories	141		2.511.281.875.863	2.221.437.606.567
2. Allowance for devaluation of inventories	149		(153.580.733.831)	(138.981.180.546)
V. Current biological assets	150		-	-
1. Short-term livestock intended for a one-time harvest	151		-	-
2. Short-term seasonal or one-time harvest crops	152		-	-
3. Provision for impairment of current biological assets	153		-	-
VI. Other current assets	160		81.642.981.804	55.489.472.304
1. Short-term deferred expenses	161	V.7a	2.596.134.246	1.727.185.783
2. Deductible VAT	162		34.508.353.627	50.977.947.090
3. Taxes and other receivables from the State	163	V.17	2.784.339.431	2.784.339.431
4. Trading Government bonds	164		-	-
5. Other current assets	165	V.8	41.754.154.500	-



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CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the financial year ending 31 December 2026

Consolidated Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B- NON-CURRENT ASSETS	200		990.024.064.739	925.561.165.042
I. Long-term receivables	210		1.030.000.000	1.030.000.000
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Other long-term receivables	215	V.5b	1.030.000.000	1.030.000.000
4. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	220		586.453.689.881	620.838.789.148
1. Tangible fixed assets	221	V.9	429.172.178.988	450.509.159.644
- Historical cost	222		875.268.595.867	863.064.993.600
- Accumulated depreciation	223		(446.096.416.879)	(412.555.833.956)
2. Financial leased assets	224	V.10	120.605.186.399	132.060.638.280
- Historical cost	225		231.762.006.489	218.249.735.786
- Accumulated depreciation	226		(111.156.820.090)	(86.189.097.506)
3. Intangible fixed assets	227	V.11	36.676.324.494	38.268.991.224
- Initial cost	228		67.388.648.718	67.388.648.718
- Accumulated amortization	229		(30.712.324.224)	(29.119.657.494)
III. Non-current biological assets	230		-	-
1. Bearer animals	231		-	-
a) Immature bearer animals	232		-	-
b) Mature bearer animals	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation	235		-	-
2. Long-term livestock intended for one-time harvest	236		-	-
3. Long-term seasonal or one-time harvest crops	237		-	-
4. Provision for impairment of long-term biological assets	238		-	-
IV. Investment property	240		-	-
- Historical cost	241		-	-
- Accumulated depreciation	242		-	-
V. Non-current assets in process	250		216.871.224.025	172.688.858.240
1. Long-term work in process	251		-	-
2. Construction in progress	252	V.12	216.871.224.025	172.688.858.240
VI. Long-term financial investments	260		129.020.060.000	75.000.000.000
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		-	-
3. Equity investments in other entities	263	V.2b	126.000.060.000	75.000.000.000
4. Provisions for impairment of long-term investments in other entities	264		-	-
5. Long-term held-to-maturity investments	265	V.2a	3.020.000.000	-
6. Provisions for impairment of long-term held-to-maturity investments	266		-	-
VII. Other non-current assets	270		56.649.090.833	56.003.517.654
1. Long-term deferred expenses	271	V.7b	56.649.090.833	56.003.517.654
2. Deferred income tax assets	272	V.13	-	-
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	274		-	-
5. Goodwill	279		-	-
TOTAL ASSETS	280		4.222.658.765.649	3.915.551.093.503

This statement should be read in conjunction with the Notes to the Consolidated Interim Financial Statements



CAMIMEX JOINT STOCK COMPANY

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CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the financial year ending 31 December 2026

Consolidated Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		3.035.823.949.287	2.738.870.842.767
I. Current liabilities	310		2.415.394.564.410	2.058.955.692.499
1. Short-term trade payables	311	V.14	377.406.021.645	309.744.693.290
2. Short-term advances from customers	312	V.15	33.225.857.456	7.212.467.822
3. Payables for dividends and profit distributions	313	V.16	4.314.743.662	2.984.183.662
4. Short-term taxes and amounts payable to the State budget	314	V.17	2.150.336.445	19.497.781.504
5. Payables to employees	315	V.18	35.714.450.522	26.525.820.042
6. Short-term accrued expenses	316	V.19	28.514.641.863	20.601.423.716
7. Payables relating to construction contracts under percentage of completic	318		-	-
8. Short-term deferred revenue	319		-	-
9. Other short-term payables	320	V.20	11.357.912.892	16.208.159.458
10. Short-term borrowings and financial lease liabilities	321	V.21a	1.921.830.599.925	1.655.301.163.005
11. Provisions for short-term payables	322		-	-
12. Bonus and welfare fund	323	V.22	880.000.000	880.000.000
13. Price stabilization fund	324		-	-
14. Trading Government bonds	325		-	-
II. Non-current liabilities	330		620.429.384.877	679.915.150.268
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to the State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Long-term deferred revenue	337		-	-
6. Other long-term payables	338		-	-
7. Long-term borrowings and financial lease liabilities	339	V.21b	620.429.384.877	679.915.150.268
8. Convertible bonds	340		-	-
9. Preferred shares	341		-	-
10. Deferred income tax liability	342		-	-
11. Provisions for long-term payables	343		-	-
12. Science and technology development fund	344		-	-



CAMIMEX JOINT STOCK COMPANY

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CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the financial year ending 31 December 2026

Consolidated Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		1.186.834.816.362	1.176.680.250.736
I. Owner's equity	410		1.186.834.816.362	1.176.680.250.736
1. Owner's capital	411	V.23	978.999.980.000	978.999.980.000
- Ordinary shares with voting rights	411a		978.999.980.000	978.999.980.000
- Preferred shares	411b		-	-
2. Share premiums	412	V.23	(228.222.222)	(228.222.222)
3. Bond conversion options	413		-	-
4. Other owner's capital	414		-	-
5. Share repurchases	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		-	-
9. Other equity funds	419		-	-
10. Retained profit	420	V.23	197.433.921.291	186.057.322.113
- Retained profit to the end of the previous period	421a		186.057.322.113	186.057.322.113
- Retained profit for the current period	421b		11.376.599.178	-
13. Non-controlling interests	429	V.23	10.629.137.293	11.851.170.845
TOTAL LIABILITIES AND OWNER'S EQUITY	440		4.222.658.765.649	3.915.551.093.503


Tran Quoc Phong
Preparer


Nguyen Thi Lam
Chief Accountant



Approved on 28 August 2026

Dang Ngoc Son
Legal Representative



CAMIMEX JOINT STOCK COMPANY

Address: No. 333, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Vietnam

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

CONSOLIDATED INTERIM INCOME STATEMENT

(Full form)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
1. Revenue from sales of goods and provisions of service	01	VI.1	1.653.356.171.668	1.338.030.239.725
2. Revenue deductions	02	VI.2	4.846.670.322	3.233.618.688
3. Net revenue from sales of goods and provisions of service	10		1.648.509.501.346	1.334.796.621.037
4. Cost of sales	11	VI.3	1.440.173.196.767	1.067.191.149.083
5. Gross profit from sales of goods and provisions of service	20		208.336.304.579	267.605.471.954
6. Gain/loss on disposal, liquidation of investment property	21		-	-
7. Financial income	21	VI.4	26.689.548.667	20.315.752.436
8. Financial expenses	22	VI.5	100.561.179.615	109.357.883.312
In which: Interest expenses	23		91.161.236.412	67.485.327.593
9. Selling expenses	25	VI.6	81.914.385.289	79.833.611.546
10. General and administrative expenses	26	VI.7	38.708.231.948	37.812.143.155
11. Gain or loss in joint-ventures, associates	24		-	-
12. Net operating profit	30		13.842.056.394	60.917.586.377
13. Other income	31	VI.8	1.301.631.763	4.388.664.776
14. Other expenses	32	VI.9	819.913.440	1.741.904.596
15. Other profit/(loss)	40		481.718.323	2.646.760.180
16. Total accounting profit before tax	50		14.323.774.717	63.564.346.557
17. Current income tax	51	V.17	2.838.649.091	10.372.866.583
18. Deferred income tax	52		-	-
19. Profit after tax	60		11.485.125.626	53.191.479.974
20. Profit after tax of Parent Company	61		11.376.599.178	53.153.008.775
21. Profit after tax of non-controlling shareholders	62		108.526.448	38.471.199
22. Basic earnings per share	70	VI.10a,b	116	543
23. Diluted earnings per share	71	VI.10a,b	116	543



Approved on 28 August 2026


Tran Quoc Phong
Preparer


Nguyen Thi Lam
Chief Accountant


Dang Ngoc Son
Legal Representative



This statement should be read in conjunction with the Notes to the Consolidated Interim Financial Statements



CAMIMEX JOINT STOCK COMPANY

Address: No. 333, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Vietnam

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

CONSOLIDATED INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Co de	Note	Accumulated from the beginning of the year	
			Current year	Previous year
I. Cash flows from operating activities				
1. Profit before tax	01		14.323.774.717	63.564.346.557
2. Adjustments for:				
- Depreciation/Amortization of fixed assets and investmen	02	V.9, V.10, V.11	60.988.420.697	64.400.131.845
- Provisions and allowances	03	V.6	14.599.553.285	2.680.841.504
- Exchange gain/loss due to revaluation of monetary items in foreign currencies	04	VI.5	4.351.287.943	31.464.591.222
- Gain/loss from investing and financing activities	05	VI.4, VI.8	(7.123.262.523)	(7.665.586.887)
- Borrowing costs	06	VI.5	91.161.236.412	67.485.327.593
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	08		178.301.010.531	221.929.651.834
- Increase/decrease of receivables	09		129.682.167.204	(44.779.580.957)
- Increase/decrease of inventories	10		(289.844.269.296)	(417.984.824.785)
- Increase/decrease of payables	11		72.455.686.636	63.174.211.027
- Increase/decrease of deferred expenses	12		(1.514.521.642)	(41.471.426.710)
- Increase/decrease of trading securities	13		-	-
- Interest expenses paid	14		(83.248.018.265)	(45.805.007.239)
- Corporate income tax paid	15	V.17	(428.769.439)	(224.510.066)
- Other cash inflows	16		-	-
- Other cash outflows	17		-	(1.941.259.445)
Net cash flows used in operating activities	20		5.403.285.729	(267.102.746.341)
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21	V.4, V.9, V.10, V.11, V.12, V.15, V.21b	(59.722.351.101)	(3.796.516.457)
2. Proceeds from disposals of fixed assets and other non-current assets	22	V.9, VI.8	45.454.545	9.250.000.000
3. Cash outflow for lending, buying debt instruments of other entities	23		(122.799.997.320)	(236.740.000.000)
4. Cash recovered from lending, selling debt instruments of other entities	24		50.639.636.713	75.100.000.000
5. Equity investments in other entities	25	V.2b	(51.000.060.000)	-
6. Cash recovered from investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27	V.2a, VI.4	2.712.625.646	2.052.041.774
Net cash flows generated from investing activities	30		(180.124.691.517)	(154.134.474.683)

This statement should be read in conjunction with the Notes to the Consolidated Interim Financial Statements



CAMIMEX JOINT STOCK COMPANY

Address: No. 333, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Vietnam

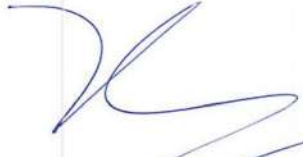
For the first 6 months of the fiscal year ending 31 December 2026

Consolidated Interim Cash Flow Statement (cont.)

ITEMS	Co de	Note	Accumulated from the beginning of the year	
			Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from share issue and owners' contributed capital	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33	V.21	3.184.535.906.114	2.654.438.099.948
4. Repayment for borrowing principal	34	V.21	(2.969.941.317.492)	(2.344.394.549.856)
5. Payment for financial lease principal	35	V.21a	(21.409.336.733)	(15.883.849.749)
6. Dividends and profit paid to the owners	36		-	-
<i>Net cash flows used in financing activities</i>	<i>40</i>		<i>193.185.251.889</i>	<i>294.159.700.343</i>
Net cash flows during the year	50		18.463.846.101	(127.077.520.681)
Beginning cash and cash equivalents	60	V.1	25.658.964.056	134.489.063.370
Effects of fluctuations in foreign exchange rates	61		(2.906.602.608)	3.054.403.084
Ending cash and cash equivalents	70	V.1	41.216.207.549	10.465.945.773

Approved on 28 August 2026


 Tran Quoc Phong
Preparer


 Nguyen Thi Lam
Chief Accountant


 Dang Ngoc Son
Legal Representative


CAMIMEX JOINT STOCK COMPANY

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For the first 6 months of the fiscal year ending 31 December 2026

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

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

Camimex Joint Stock Company (hereinafter referred to as the “Company” or “The parent company”) is a joint stock company.

2. Business field

The Company operates in the industrial manufacturing, commercial trade, and services business fields.

3. Principal business activities

The Company’s principal business activities are: processing various types of seafood; importing and exporting various types of seafood; and warehousing and storing merchandise in cold storage facilities.

4. Normal operating cycle

The Company’s normal operating cycle is within 12 months.

5. Structure of the Group

The Group includes the Parent Company and 01 subsidiary under the control of the Parent Company.

Consolidated subsidiary

The Company makes investments in one subsidiary, Camimex Organic Limited Company, headquartered in Nha Hoi Hamlet, Tam Giang Commune, Ca Mau Province, Vietnam. This subsidiary’s principal business activities are to manufacture, trade in aquatic breeds, grow shrimps and local aquatic animals. As of the reporting date, the Company’s percentage of benefit and voting rights in this subsidiary were 79,21% (beginning balance: 79,21%).

6. Headcount

As of the reporting date, the Group’s headcount is 1.508 (headcount at the beginning of the year: 1.507).

7. Statement of information comparability on the Consolidated Interim Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period. During the period, the Group applied the Vietnamese Enterprise Accounting System, issued pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance (“Circular 99”), for the first time, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 (“Circular 200”), and Circular No. 43/2026/TT-BTC dated 20 April 2026, amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014. Accordingly, certain items in the Consolidated Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the “Beginning balance” columns and “Previous Period” columns in the Consolidated Interim Financial Statements have been restated in accordance with the new classifications and names specified in Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC to ensure comparability. These changes do not affect the Group’s total assets, total liabilities, owner’s equity and after-tax profit.

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



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Notes to the Consolidated Interim Financial Statements (cont.)

8. Other information

The Group's shares have been listed on the Hanoi Stock Exchange under the ticker symbol "CMM" pursuant to Decision No. 767/QĐ-SGDHN dated 28 October 2022, issued by the Hanoi Stock Exchange. The first trading day was 08 November 2022. The number of shares listed as of the end of the accounting period was 97.899.998 shares, with a par value of VND 10.000 per share.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY UNIT

1. Annual accounting period

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

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) because transactions of the Group are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Group applies Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with Circular No. 99 providing guidance on the Enterprise Accounting System, Circular No. 202/2014/TT-BTC dated 22 December 2014 ("Circular 202"), Circular No. 43/2026/TT-BTC dated 20 April 2026 ("Circular 43") guiding the preparation and presentation of Consolidated Financial Statements, and other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Consolidated Interim Financial Statements.

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

The Company's Board of Management has complied with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular 99, Circular No. 202, Circular No. 43, as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Consolidated Interim Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Accounting convention for Preparing the Consolidated Financial Statements

The Consolidated Interim Financial Statements are prepared on an accrual basis (except for information related to cash flows).

2. Consolidation bases

The Consolidated Interim Financial Statements consist of the Interim Financial Statements of the parent company and the Interim Financial Statements of its subsidiary. A subsidiary is an enterprise that is controlled by the Parent Company. The control exists when the Parent Company has the power to directly or indirectly govern the financial and operating policies of the subsidiary to obtain economic benefits from its activities. In determining the control power, the potential voting right



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Notes to the Consolidated Interim Financial Statements (cont.)

arising from options or debt and capital instruments that can be converted into common shares as of the balance sheet date should also be taken into consideration.

The financial performance of subsidiaries, which are acquired or disposed during the period, is included in the Consolidated Interim Income Statement from the date of acquisition or disposal of investments in those subsidiaries.

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

Intra-group balances in the statement of financial position and intra-group transactions and unrealized profits resulting from these transactions must be completely eliminated. Unrealized losses resulting from intra-group transactions are also eliminated unless costs cannot be recovered.

Non-controlling interests (NCI) reflect profit or loss and net assets of the subsidiaries, which are not held by the Group and presented in a separate item of the Consolidated Interim Income Statement and the Interim Consolidated Statement of Financial Position (classified under owner's equity). Non-controlling interests (NCI) include the values of their non-controlling benefits at the initial date of business combination and those arising within the ranges of changes in owner's equity from the date of business combination. Losses incurred by subsidiaries are allocated to non-controlling interests in proportion to their ownership interests, even if such losses exceed the non-controlling interests' share of the net assets of the subsidiaries.

3. Foreign currency transactions

Transactions denominated in foreign currencies are translated at the spot exchange rate at the date of transaction. The balances of monetary items denominated in foreign currencies at the reporting date (excluding foreign currency-denominated receivables for which an allowance for doubtful debts has been made) are revalued at the average buying and selling rates applicable to wire transfer of the Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Ca Mau Branch (the Group's primary banking partner).

Exchange differences arising from the transactions denominated in foreign currency during the period are recognized in financial income (if a gain) or financial expenses (if a loss). Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the reporting date are presented on the basis of net amount of total gains and total losses arising from the revaluation of such items and are recognized in financial income (if a gain) or financial expenses (if a loss).

4. Cash and cash equivalents

Cash includes cash on hand and cash in bank. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment (calculated from the date of purchase to the maturity date), which can be readily converted into a known amount of cash and are not subject to significant risks in conversion to cash at the reporting date. Restricted cash and cash equivalents are not presented under this item, but under the items "Other current assets" or "Other non-current assets", depending on the duration of the restriction.



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Notes to the Consolidated Interim Financial Statements (cont.)

5. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Group has the intention and ability to hold it to maturity. Held-to-maturity investments include: term deposits and held-to-maturity loans for the purpose of receiving periodical interest.

Held-to-maturity investments are initially recognized at cost, including the acquisition cost and directly attributable transaction costs (such as transaction fees, brokerage commissions, etc.). Interest accrued prior to the acquisition date is deducted from the cost of the investment upon initial recognition. After initial recognition, these investments are measured at cost. Interest income earned after the acquisition date is recognized in financial income using accrual basis.

Where discounts or premiums arise at the date of acquisition, the discount is gradually allocated over the remaining term of the investment using the effective interest method, resulting in an increase in the carrying amount of the investment and recognition as financial income. The premium is gradually allocated over the same period using the effective interest method, resulting in a decrease in the carrying amount of the investment and recognition as financial expenses.

Where held-to-maturity investments with a floating interest rate are revalued periodically in line with market conditions, and where the update to the floating interest rate would offset the discount or premium relating to the instrument's advantage or disadvantage, the discount or premium is allocated over the period from the date of purchase to the next interest rate reset date (the date on which the bond's nominal interest rate is determined in accordance with market interest rate movements). Where a held-to-maturity investment has a floating interest rate that is periodically reset in line with market conditions, and the discount or premium relating to the instrument's advantages or disadvantages is not fully offset by the floating interest rate updates, the discount or premium is amortized over the life of the instrument.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted from the investment costs. If the evidence of loss diminishes or no longer exists in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise investments in equity instruments over which the Group does not have control, joint control or significant influence over the investees.

Investments in equity instruments of other entities are initially recognized at cost, including cost of acquisition plus other directly attributable transaction costs incurred in connection with the investment (transaction costs, brokerage fees, consulting fees, audit fees, duties, taxes, and bank charges, etc.). In case the Group borrows funds to invest in other entities, the interest expenses are recognized in the financial expenses and are not capitalized. Where an investment is acquired through the transfer of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, these investments are measured at cost.

Dividends incurred prior to the acquisition of investments are deducted from investment costs. Dividends incurred after the acquisition of investments are recorded into the Group's financial



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Notes to the Consolidated Interim Financial Statements (cont.)

income. Dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

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

- For investments in listed shares or investments whose fair value can be reliably measured, the provision is based on the market value of the shares.
- For investments for which fair value cannot be reliably measured at the reporting date, an impairment provision is recognized based on the losses incurred by the investee with the provision amount calculated as the Group's percentage ownership of the investee's paid-in charter capital at the reporting date multiplied (x) the difference between the actual capital invested by the owners and the investee's equity at the same date.

Any increase or decrease in the impairment provision for investments in equity instruments of other entities required to be recognized as of the balance sheet date is recorded into financial expenses.

6. Receivables

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

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

- Trade receivables represent receivables of a commercial nature arising from purchase and sale transactions between the Group and customers who are independent to the Group.
- Other receivables reflect receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in detail by subject, term and original currency. The trade receivables and other receivables are classified as short-term and long-term items in the Statement of Financial Position on the basis of their remaining term as of the balance sheet date.

Allowance is made for each doubtful debt on the basis of estimated loss.

Increases or decreases in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into general and administrative expenses.

7. Inventories

Inventories are stated at the lower of cost and net realizable value.

Cost of inventories is determined as follows:

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

Inventory costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

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



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Allowance for devaluation of inventories is recognized for each type of inventories when their costs exceed their net realizable values. Increases and decreases in the allowance as of the balance sheet date are recorded into costs of sales.

Materials, spare parts, standby equipment held for use for more than 12 months or beyond the Company's normal operating cycle, and work in progress with production or conversion periods extending beyond the normal operating cycle, are not classified as inventories but are presented as non-current assets in the Statement of Financial Position

8. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Consolidated Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Consolidated Financial Statements.

The Group allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and methods for allocating the Group's deferred expenses are as follows:

Tools and supplies

The tools and supplies put into use or leased out in connection with business operations in multiple accounting periods are recognized as deferred expenses and are allocated into operation costs on a straight-line basis over their estimated useful lives (3 years for maximum).

Expenses of fixed asset repairs

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

Lease expenses for fixed assets

Lease expenses for the right to use land for production and business operations that have been prepaid for multiple accounting periods are recognized as deferred expenses and allocated into production and business operation costs on a straight-line basis over the prepaid lease term (38 years).

Other deferred expenses

Other expenses incurred that relate to multiple accounting periods are recognized as deferred expenses and allocated to expenses.

9. Tangible fixed assets

Tangible fixed assets are presented at historical cost less accumulated depreciation. Historical cost of tangible fixed assets comprises all costs incurred by the Group to acquire the assets up to the time when it is brought to its working condition for its intended use.

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



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Subsequent costs are added to historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Group. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the year. Costs of routine repairs and maintenance of tangible fixed assets are recognized into operation costs in the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and depreciated gradually into operation costs until the next routine repair or maintenance period.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in accordance with the straight-line basis over their estimated useful lives. The useful life and depreciation method are reviewed at least at the end of every fiscal year and adjusted if necessary. The depreciation periods applied are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	03 – 44
Machinery and equipment	03 – 54
Vehicles	03 – 14
Office equipment	04 – 05

10. Financial leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessee. Financial leased assets are presented at cost less accumulated depreciation. The historical cost is the lower of the fair value of the leased asset at commencement of the lease term and the present value of the minimum lease payments.

The discount rate used to calculate the present value of the minimum lease payments is the implicit interest rate in the lease agreement. If the implicit interest rate cannot be determined, the interest rate used is either the rate specified in the lease agreement or the Group's borrowing cost at the inception of the lease.

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

<u>Fixed assets</u>	<u>Years</u>
Machinery and equipment	05

11. Intangible fixed assets

Intangible fixed assets are presented at their initial cost minus any accumulated amortization. Initial cost of intangible fixed assets includes all costs incurred by the Group to acquire the asset up to the time when it is brought to its working condition for its intended use. Subsequent costs attributable to intangible fixed assets are recognized as operation costs during the period in which they are incurred,



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unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of an intangible fixed asset, its initial cost and accumulated amortization are derecognised, then any gain or loss resulting from such disposal is included in the income or the expenses during the year.

The useful life and amortization method are reviewed at least at the end of every fiscal year and adjusted if necessary.

The Group's intangible fixed assets include:

Land use rights

Land use right comprises all the actual costs incurred by the Group that are directly attributable to the land in use, including payments made to obtain the land use right, compensation and site clearance costs, land levelling costs, registration fees, etc. Land use rights received as capital contributions are recognized at the appraised value determined by the Capital Contribution Asset Acceptance Committee. Land use rights with a limited term are amortized using the straight-line method based on the permitted period of use. Permanent land use rights are not amortized.

Computer software

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

Trademarks, trade names

Initial costs of brand name, trademark re-purchased from the third party include the purchase price, tax on purchase not refunded and registration expenses. Brand name, trademark is amortized in accordance with the straight-line method in 20 years.

12. Construction in progress

Construction in progress reflects costs directly related to assets under construction, machinery and equipment under installation, including borrowing costs capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs ("VAS 16"). These assets are recorded at historical cost and are not depreciated until they are available for use. Upon completion, all costs are transferred to the appropriate asset categories based on their intended use, including tangible fixed assets, intangible fixed assets, investment property or inventories, and depreciation/amortization commences when the assets are available for use.

Costs of upgrades and renovations of fixed assets in progress are accounted for separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Repair and maintenance expenses for fixed assets incurred on a regular basis to maintain the assets in their normal operating condition are recognized in operating expenses during the period. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, the costs are recognized as deferred expenses and amortized to operation costs over the period until the next scheduled repair or maintenance.



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13. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables represent liabilities of a commercial nature arising from the purchase of goods, services or assets, where the suppliers are independent third parties of the Group.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers during the period, for which payment has not yet been made due to insufficient supporting and accounting documentation, as well as employee entitlements such as accrued annual leave and other accrued operation costs (such as costs incurred during seasonal production interval and interest expenses).
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of merchandise or provisions of services.

Payables and accrued expenses are presented as short-term or long-term in the Statement of Financial Position based on their remaining maturities as at the reporting date.

14. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Group has no right to refuse the obligation to pay dividends to shareholders in accordance with securities laws and the company's Articles of Association.

Dividends of preferred shares are treated according to the classification of preferred shares: if preferred shares are classified as liabilities, the corresponding dividend is not recognized from retained profit/accumulated loss. If classified as owner's equity, preferred share dividends are treated similarly to common stock dividends. When the payment obligation is recognized, dividends or payable profits are recorded in "Payables for dividends and profit distributions" and presented as a liability on the Consolidated Statement of Financial Position.

15. Owner's equity

Owner's capital

The contributed capital is recorded according to the actual amounts invested by the shareholders.

Share premiums

Share premiums recognized comprise:

- The excess of the issuance price over the par value of shares issued in an IPO or additional issuance.
- The difference between the repurchase price and the re-issuance price of the Group's own share.
- The excess of the principal of convertible bonds over the par value of the additional shares issued upon conversion together with the full value of the bond conversion options, which is transferred to share premiums, regardless of whether the bondholders exercise their options or not.
- The excess of the actual amount received for capital contributions over the corresponding capital amount stated in the Parent Company's Charter.



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Directly attributable costs incurred in connection with a successful share issuance are deducted from share premiums. Costs incurred in connection with an unsuccessful share issuance are recognized as financial expenses during the period.

16. Profit distribution

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

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

17. Recognition of revenue and income

Revenue from sales of merchandise, finished goods

Revenue from sales of merchandise, finished goods shall be recognized when the Company fulfils its contractual obligations upon the transfer of control of goods and finished products to customers and all of the following conditions are satisfied:

- The Group transfers most of risks and benefits incident to the ownership of merchandise or products to customers.
- The Group no longer retains the continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise.
- The amount of revenue can be measured reliably.
- The Group received or shall probably receive the economic benefits associated with sale transactions.
- The costs incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when the Group satisfies its contractual obligations, provided that all of the following conditions are met:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.
- The Group received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Revenue from processing service

Revenue from processing materials, goods is the actual amount received, exclusive of the value of materials and goods.



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Interest

Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

18. Revenue deductions

Revenue deductions consist solely of sales returns. These items are tracked separately and included into revenue from sales of goods and provisions of services to determine net revenue for the reporting period.

In case of products and services provided in the previous periods but trade discounts, sales allowances, sales returns incurred in the following period, revenue deduction is recognized as follows:

- If the revenue deductions arise prior to the issuance date of the Consolidated Financial Statements: this constitutes a post-balance-sheet event and is recognized as a revenue deduction in the Consolidated Financial Statements for the reporting period.
- If the revenue deductions arise after the issuance date of the Consolidated Financial Statements: they are recognized as revenue deductions for the period in which they arise.

19. Borrowing costs

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

Borrowing costs are recognized as an expense during the period when they are incurred, unless they are qualified for capitalized borrowing costs.

Borrowing costs that are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales, are capitalized as part of that asset when it is probable that they will result in future economic benefits to the Group and the borrowing costs can be reliably measured.

The capitalization of borrowing costs commences when all three of the following conditions are concurrently met:

- Expenditure for the construction or production of the asset has been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its intended use or sale are being undertaken.

Capitalization is suspended during periods when the construction or production process is abnormally interrupted. Capitalization stops when substantially all activities necessary to prepare the asset for its intended use or sale have been completed.

For a specific borrowing for purpose of construction or production of an asset in progress, the capitalized borrowing costs are the actual borrowing costs incurred, less any investment income on the temporary investment of those borrowings.

In the event that general borrowings are partly used for the construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings outstanding during the period, except for borrowings made specifically for the purpose of obtaining an asset.



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20. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Group recognizes revenue, it also recognizes the costs corresponding to generating that revenue. Such costs include those incurred in the reporting period in which the related revenue was recognized, together with costs incurred in the prior reporting periods or accrued expenses related to the revenue recognized in that period. In the event that matching principle conflicts with prudence principle, costs are recognized in accordance with the nature of the underlying transaction and the requirements of the applicable Vietnamese Accounting Standards in order to ensure true and fair representation of the transaction.

21. Corporate income tax

The Group's accounting policy for corporate income tax is applied in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, the Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government detailing certain articles of the Corporate Income Tax Law, guidance documents issued by the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current corporate income tax

Current income tax includes the tax amount computed based on the assessable income during the year and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

On a quarterly basis, the Group determines and recognizes the provisional corporate income tax payable. At the end of the fiscal year, the Group determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Consolidated Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expense.



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The carrying value of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the period when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Consolidated Statement of Financial Position, the Company offsets deferred tax assets and deferred tax liabilities if:

- The Group has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
 - The same taxable subjects; or
 - The Group has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

22. Related parties

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

Related parties of the Group include:

- Individuals with direct or indirect voting rights and thereby have significant influence over the Group (including members of the Board of Directors and their close family members).
- Key management personnel with the authority and responsibility to plan, manage, and control the Group's operations (including the Board of Management, the Supervisory Board, and their close family members).
- Entities controlled by or significantly influenced by individuals in the above groups.

Close family members of an individual are family members who may be expected to influence, or be influenced by, that individual in their dealings with the Group, including spouses, biological children, adopted children, stepchildren and dependents of that individual or that individual's spouse.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

23. Segment reporting

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



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

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business segment and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business field. The Group's organizational structure, management, and internal consolidated financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds: The segment's revenue accounts for 10% or more of the total revenue of all segments; The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms); The segment's total assets account for 10% or more of the total assets of all segments.

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

V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

1. Cash

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash on hand	634.591.222	499.978.464
Cash in bank	40.581.616.327	25.158.985.592
- Nam A Commercial Joint Stock Bank (Nam A Bank) - Ca Mau Branch	114.451.609	15.367.671.837
- Ho Chi Minh City Development Joint Stock Commercial Bank (HDBank) - Ben Tre Branch	112.531.086	7.658.461.268
- Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Ben Thanh Branch	7.264.740.443	47.574.848
- Vietnam International Commercial Joint Stock Bank (VIB) - Can Tho Branch	10.761.308.386	-
- Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)	15.004.791.484	14.774.249
- Other banks and organizations	7.323.793.319	2.070.503.390
Total	41.216.207.549	25.658.964.056



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Notes to the Consolidated Interim Financial Statements (cont.)**2. Financial investments**

The Group's financial investments include held-to-maturity investments and equity investments in other entities. Information regarding the Group's financial investments is as follows:

2a. Held-to-maturity investments

	Ending balance			Beginning balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Short-term	236.302.676.846	236.302.676.846	-	204.551.288.407	204.551.288.407	-
Term deposits	236.302.676.846	236.302.676.846	-	204.551.288.407	204.551.288.407	-
Nam A Bank - Ca Mau Branch (*)	86.823.509.671	86.823.509.671	-	130.117.303.564	130.117.303.564	-
HDBank - Ben Tre Branch (*)	30.000.000.000	30.000.000.000	-	30.000.000.000	30.000.000.000	-
VIB - Can Tho Branch (*)	60.000.000.000	60.000.000.000	-	-	-	-
SeABank Ca Mau (*)	30.000.000.000	30.000.000.000	-	15.000.000.000	15.000.000.000	-
Other banks (*)	22.954.200.000	22.954.200.000	-	27.274.200.000	27.274.200.000	-
Term deposit - accrued interest	6.524.967.175	6.524.967.175	-	2.159.784.843	2.159.784.843	-
Long-term	3.020.000.000	3.020.000.000	-	-	-	-
Term deposits	3.020.000.000	3.020.000.000	-	-	-	-
Term deposits	3.000.000.000	3.000.000.000	-	-	-	-
Nam A Bank - Ca Mau Branch (*)	20.000.000	20.000.000	-	-	-	-
Total	239.322.676.846	239.322.676.846	-	204.551.288.407	204.551.288.407	-

(*) In which, term deposits at the end of the period have been mortgaged to secure the borrowings from banks (see Note No. V.21a).

2b. Equity investments in other entities

	Ending balance			Beginning balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Equity investments in other entities						
Camimex Foods Joint Stock Company (i)	50.000.000.000	54.928.423.228	-	50.000.000.000	51.750.719.350	-
Camimex Farm Joint Stock Company (ii)	76.000.060.000	76.000.060.000	-	25.000.000.000	25.004.466.101	-
Total	126.000.060.000	130.928.483.228	-	75.000.000.000	76.755.185.451	-

(i) The Group purchased 5.000.000 shares, equivalent to 16,67% of the charter capital of Camimex Foods Joint Stock Company, for a purchase price of VND 50.000.000.000.

(ii) During the period, the Group purchased an additional 3.400.004 shares of Camimex Farm Joint Stock Company for a purchase price of VND 51.000.060.000. As of reporting date, the Group held 5.900.004 shares, equivalent to 17,35% of the charter capital of Camimex Farm Joint Stock Company (the beginning balance was 2.500.000 shares, equivalent to 7,35% of the charter capital).



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Notes to the Consolidated Interim Financial Statements (cont.)*Recoverable amount*

The recoverable amount is determined by reference to the Company's share of the investee's equity, based on the investee's Interim Financial Statements as at the reporting date.

The recoverable amount of the investment cannot be reliably determined. The Company has estimated the provision for investment losses at VND 0 based on available information. This is a significant accounting estimate and may change when more complete information becomes available.

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying value	Allowance	Carrying value	Allowance
<i>Receivables from related parties</i>	213.650.637.393	-	7.666.276.036	-
Camimex Group Joint Stock Company	108.907.391.201	-	-	-
Camimex Foods Joint Stock Company	93.555.204.620	-	-	-
Thao Anh Fish Joint Stock Company	11.188.041.572	-	7.666.276.036	-
<i>Receivables from other customers</i>	112.811.217.338	-	136.178.907.794	-
Metro Richelieu Inc.	15.139.281.858	-	23.131.267.761	-
Coop Cooperative	-	-	17.523.266.791	-
I. Schroeder KG (GmbH & Co)	-	-	20.183.598.000	-
Other customers	97.671.935.480	-	75.340.775.242	-
Total	326.461.854.731	-	143.845.183.830	-

All short-term trade receivables at any time have been mortgaged to secure the borrowings from banks (see Note No. V.21a).

4. Short-term advances to suppliers

	Ending balance	Beginning balance
<i>Advances to related parties</i>	-	15.163.868.310
Camimex Farm Joint Stock Company	-	1.450.719.622
Thao Anh Fish Joint Stock Company	-	11.795.814.981
Hung Thuan TS Company Limited (the company is no longer a related party during the period)	-	1.917.333.707
<i>Advances to other suppliers</i>	70.893.650.191	356.327.685.895
TKT Mechanical and Refrigeration Co., Ltd.	9.339.696.296	10.986.368.106
Xuan Nguyen Seafood One Member Limited Liability Company	37.444.234.285	294.768.566.217
Other suppliers	24.109.719.610	50.572.751.572
Total	70.893.650.191	371.491.554.205

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	<u>Ending balance</u>	<u>Beginning balance</u>
<i>In which:</i>		
Short-term advance to suppliers for the acquisition of fixed assets/capital construction-in-progress	11.084.787.656	3.997.280.295

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

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Value</u>	<u>Allowance</u>	<u>Value</u>	<u>Allowance</u>
<i>Receivables from related parties</i>	-	-	2.984.352.120	-
Camimex Foods Joint Stock Company - entrusted export receivables	-	-	2.984.352.120	-
<i>Other receivables from other organizations and individuals</i>	118.416.187.757	-	103.512.687.518	-
Mr. Nguyen Xuan Toan - Advance payment	-	-	61.429.581.534	-
Mr. Ha Van Bang - deposit for share purchase	66.500.000.000	-	-	-
Advance	6.332.956.924	-	4.549.014.581	-
Short-term deposits, mortgages, and deposits	30.038.214.009	-	28.511.534.705	-
Other short-term receivables	15.545.016.824	-	9.022.556.698	-
Total	118.416.187.757	-	106.497.039.638	-

5b. Other long-term receivables

This item reflects long-term deposits.

6. Inventories

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Cost</u>	<u>Allowance</u>	<u>Cost</u>	<u>Allowance</u>
Materials and supplies	28.767.821.186	-	20.132.699.580	-
Tools	1.757.787.243	-	1.515.676.771	-
Finished goods	2.480.756.267.434	(153.580.733.831)	2.199.789.230.216	(138.981.180.546)
Total	2.511.281.875.863	(153.580.733.831)	2.221.437.606.567	(138.981.180.546)

Some ending finished goods in stock, of which the carrying value is VND 743.401.992.182 (beginning balance: VND 834.451.171.480) have been mortgaged to secure the borrowings from banks (see Note No. V.21a).

Changes in allowances for devaluation of inventories are as follows:

	<u>Accumulated from the beginning of the year</u>	
	<u>Current year</u>	<u>Previous year</u>
Beginning balance	138.981.180.546	81.035.505.166
Additional allowance	14.599.553.285	2.680.841.504
Ending balance	153.580.733.831	83.716.346.670

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Notes to the Consolidated Interim Financial Statements (cont.)**7. Deferred expenses****7a. Short-term deferred expenses**

	<u>Ending balance</u>	<u>Beginning balance</u>
Tools	646.124.434	1.143.185.447
Expenses of fixed asset repairs	311.259.694	544.422.517
Solar power system rental costs	1.013.124.000	-
Other short-term deferred expenses	625.626.118	39.577.819
Total	2.596.134.246	1.727.185.783

7b. Long-term deferred expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
Tools	2.108.835.337	2.728.251.586
Expenses of fixed asset repairs	7.495.017.539	5.711.122.026
Land lease expenses (*)	46.049.115.028	46.846.320.274
Other long-term deferred expenses	996.122.929	717.823.768
Total	56.649.090.833	56.003.517.654

(*) Land rental expenses with a carrying value of VND 46.049.115.028 have been mortgaged to secure the borrowings from banks (see notes V.21a and V.21b).

8. Other current assets

The cash in bank and 01- month term deposits at Nam A Bank - Ca Mau Branch amounting to VND 24.154.154.500 and VND 17.600.000.000, respectively, are currently frozen and mortgaged to secure the Company's borrowing from this bank (see Note No. V.21a). The Company's Board of Management assesses that these deposits will be released from restriction within 12 months from the end of the accounting period.

9. Tangible fixed assets

Information on changes in tangible fixed assets is presented in the attached Appendix 01.

The list of tangible fixed assets as of the end of the accounting period is as follows:

	<u>Historical cost</u>	<u>Accumulated depreciation</u>	<u>Carrying value</u>
Buildings and structures	421.291.893.965	168.066.243.040	253.225.650.925
Processing plants	63.540.983.589	4.180.327.875	59.360.655.714
Other buildings and structures	357.750.910.376	163.885.915.165	193.864.995.211
Machinery and equipment	405.422.181.822	247.178.665.311	158.243.516.511
Other machinery and equipment	405.422.181.822	247.178.665.311	158.243.516.511
Vehicles	46.457.756.084	29.044.076.204	17.413.679.880
Lexus LX600, license plate 51K 718.25	9.181.236.364	2.830.881.211	6.350.355.153
Other vehicles	37.276.519.720	26.213.194.993	11.063.324.727
Office equipment	2.096.763.996	1.807.432.324	289.331.672
Other office equipment	2.096.763.996	1.807.432.324	289.331.672
Total	875.268.595.867	446.096.416.879	429.172.178.988

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Some tangible fixed assets, of which the carrying value is VND 271.395.155.512 have been mortgaged to secure the borrowings from banks and organizations (see Note No. V.21a).

Details of tangible fixed assets disposed of during the period are as follows:

	Historical cost	Accumulated depreciation	Carrying value	Disposal price
Toyota vehicle, license plate 51F-579.64	887.448.460	887.448.460	-	45.454.545
Total	887.448.460	887.448.460	-	45.454.545

10. Financial leased assets

	Machinery and equipment
Historical cost	
Beginning balance	218.249.735.786
Finance leases during the period	13.512.270.703
Ending balance	231.762.006.489
Accumulated depreciation	
Beginning balance	86.189.097.506
Depreciation during the period	24.967.722.584
Ending balance	111.156.820.090
Carrying value	
Beginning balance	132.060.638.280
Ending balance	120.605.186.399

The list of financial leased assets as of the end of the accounting period is as follows:

	Historical cost	Accumulated depreciation	Carrying value
Refrigeration system	59.705.526.657	27.862.579.111	31.842.947.546
Nobashi Refrigeration System and Production Line	38.124.946.957	34.312.452.263	3.812.494.694
Mycom Refrigeration Compressor Systems	27.360.566.514	13.680.283.259	13.680.283.255
Other financial leased fixed assets	106.570.966.361	35.301.505.457	71.269.460.904
Total	231.762.006.489	111.156.820.090	120.605.186.399

11. Intangible fixed assets

	Land use rights (*)	Trademarks, trade names	Computer software (*)	Total
Initial cost				
Beginning balance	3.500.000.000	62.907.674.178	980.974.540	67.388.648.718
Ending balance	3.500.000.000	62.907.674.178	980.974.540	67.388.648.718
<i>In which:</i>				
Assets fully amortized but still in use	-	-	781.225.808	781.225.808

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	Land use rights (*)	Trademarks, trade names	Computer software (*)	Total
Amortized				
Beginning balance	-	28.308.469.372	811.188.122	29.119.657.494
Amortization during the period	-	1.572.691.854	19.974.876	1.592.666.730
Ending balance	-	29.881.161.226	831.162.998	30.712.324.224
Carrying value				
Beginning balance	3.500.000.000	34.599.204.806	169.786.418	38.268.991.224
Ending balance	3.500.000.000	33.026.512.952	149.811.542	36.676.324.494
<i>In which:</i>				
Assets temporarily not in use	-	-	-	-
Assets waiting for liquidation	-	-	-	-

The list of intangible fixed assets as of the end of the accounting period is as follows:

	Initial cost	Accumulated amortization	Carrying value
Land use rights	3.500.000.000	-	3.500.000.000
Land use rights in Quarter 5, An Xuyen Ward, Ca Mau Province	1.000.000.000	-	1.000.000.000
Land use rights in Quarter 8, Ly Van Lam Street, Ca Mau Province	2.500.000.000	-	2.500.000.000
Trademarks, trade names	62.907.674.178	29.881.161.226	33.026.512.952
Computer software	980.974.540	831.162.998	149.811.542
Total	67.388.648.718	30.712.324.224	36.676.324.494

(*) In which, the land use rights and computer software with a carrying value of VND 1.149.811.542 have been mortgaged to secure the borrowings from banks (see notes V.21).

12. Construction in progress

	Beginning balance	Expenses incurred during the period	Transfer of deferred expenses	Ending balance
Acquisition of fixed assets	35.196.343.703	18.124.230.000	-	53.320.573.703
- Hung Vuong Ben Tre Seafood Processing Plant	5.679.583.703	-	-	5.679.583.703
- 11-bin shrimp grading machine (*)	-	18.124.230.000	-	18.124.230.000
- Other assets	29.516.760.000	-	-	29.516.760.000
Construction in progress	137.492.514.537	26.358.335.785	(300.200.000)	163.550.650.322
- Construction of the seafood processing plant - plant 1	128.564.067.037	26.158.335.785	(200.000.000)	154.522.402.822
- Other projects	8.928.447.500	200.000.000	(100.200.000)	9.028.247.500
Total	172.688.858.240	44.482.565.785	(300.200.000)	216.871.224.025

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(*) The Company has pledged an 11-bin shrimp grading machine with a book value at the end of the period of VND 18.124.230.000 as collateral for bank borrowings (see Note No. V.21b).

Total borrowing costs capitalized into construction in progress during the period were VND 0 (previous period: VND 3.348.336.270).

13. Deferred income tax assets***Unrecognized deferred income tax assets***

The Group has not recognized deferred income tax assets for non-deductible interest expenses in the amount of VND 73.467.378.717 as of the end of the reporting period (beginning balance: VND 73.467.378.717) because it assesses that it is unlikely to have sufficient future taxable income to utilize these benefits.

Details of the unrecognized interest expenses are as follows:

Year 2023	6.196.701.245
Year 2024	29.324.901.682
Year 2025	37.945.775.790
Total	73.467.378.717

Pursuant to the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, Decree No. 132/2020/NĐ-CP dated 05 November 2020, and Decree No. 20/2025/NĐ-CP dated 10 February 2025, issued by the Government, the portion of interest expenses that is not deductible in a given tax period is carried forward to the next tax period, for a maximum of 5 consecutive years starting from the year following the year in which the expenses were incurred. Deferred income tax assets have not been recognized in respect of this item as it is not probable that sufficient future taxable income will be available to utilize the carried-forward interest expenses.

14. Short-term trade payables

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	-	19.814.470.211
Camimex Foods Joint Stock Company	-	19.313.008.273
Hung Thuan TS Company Limited (the company is no longer a related party during the period)	-	501.461.938
<i>Payables to other suppliers</i>	377.406.021.645	289.930.223.079
Thien Ma Quynh Import-Export Co., Ltd.	32.784.043.034	71.944.944.674
LX International (Singapore) Pte Ltd	107.738.178.952	78.851.319.394
Other suppliers	236.883.799.659	139.133.959.011
Total	377.406.021.645	309.744.693.290
	<u>Ending balance</u>	<u>Beginning balance</u>
<i>In which:</i>		
Short-term trade payables for acquisition of fixed assets/construction-in-progress	8.753.581.958	3.059.819.740

The Group has no overdue debts for trade payables.



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Notes to the Consolidated Interim Financial Statements (cont.)**15. Short-term advances from customers**

	<u>Ending balance</u>	<u>Beginning balance</u>
Coop Cooperative	23.867.788.250	-
Thuy Nhan Seafood Processing Company Limited	2.637.272.381	2.637.272.381
Other customers	6.720.796.825	4.575.195.441
Total	33.225.857.456	7.212.467.822

16. Payables for dividends and profit distributions

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Dividends and profits payable to related parties</i>	<i>1.817.661.685</i>	<i>487.101.685</i>
Camimex Group Joint Stock Company	1.267.200.000	-
Mr. Bui Si Tuan	263.728.069	200.368.069
Mr. Bui Duc Dung	3.251.409	3.251.409
Mr. Bui Duc Cuong	32.514.088	32.514.088
Mr. Huynh Van Tan	30.481.958	30.481.958
Ms. Vu Thi Bich Ngoc	220.486.161	220.486.161
<i>Payable dividend to other shareholders</i>	<i>2.497.081.977</i>	<i>2.497.081.977</i>
Other shareholders	2.497.081.977	2.497.081.977
Total	4.314.743.662	2.984.183.662

The overdue payable dividend is VND 2.984.183.662 (beginning balance: VND 2.984.183.662). This dividend payment is delayed because the Company and its shareholders have agreed to postpone payment to allow the Group to proactively manage its capital to support business operations. The Company expects to pay this dividend to shareholders in accordance with its capital management plan in the near future.

In addition, Resolution No. 01/NQ.HĐTV.CMO of the Board of Members of Camimex Organic Limited Company, dated 12 June 2026, approved the distribution of retained profit from previous years to the members in the amount of VND 6.400.000.000. The payment of these profits is expected to be made no later than 30 September 2026.

17. Short-term taxes and amounts payable to the State budget

Changes in short-term taxes and amounts payable to the State budget are presented in Appendix 02 attached at .

Value added tax (VAT)

Companies within the Group have paid VAT in accordance with the deduction method. The tax rates applied are as follows:

- Aquatic products for export	0%
- Unprocessed aquatic products sold at commercial stage	Not subject to declaration and calculation of VAT, 5%
- Manufacturing of aquatic breeds	Not subject to tax
- Preliminary processing of aquatic products	5%
- Processing of aquatic products	10%
- Other services	10%

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During this period, companies within the Group are subject to an 8% value-added tax (VAT) rate on merchandise and services currently subject to a 10% tax rate, as stipulated in Clauses 1 and 2, Article 1, Decree No. 174/2025/NĐ-CP dated 30 June 2025, issued by the Government, which stipulates the value-added tax reduction policy pursuant to Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.

Export-import duties

The Group has declared and paid these duties in line with the Customs' notices.

Corporate income tax

The Group companies are entitled to corporate income tax incentives as follows:

Camimex Joint Stock Company

According to the Circular No. 20/2026/TT-BTC dated 12 March 2026 of the Ministry of Finance, detailing a number of articles of the Law on Corporate Income Tax, and the Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government, detailing a number of articles and measures for organizing and guiding the implementation of the Law on Corporate Income Tax, the Company is responsible for paying corporate income tax at the tax rate of 10% for income from growing, processing agricultural and aquatic products due to its operation in the field of aquatic products and in the difficult social-economic area.

Camimex Organic Limited Company

According to the Circular No. 20/2026/TT-BTC dated 12 March 2026 of the Ministry of Finance, detailing a number of articles of the Law on Corporate Income Tax, and the Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government, detailing a number of articles and measures for organizing and guiding the implementation of the Law on Corporate Income Tax, the Company operates in the field of aquatic products and in the extreme difficult social-economic area, so it is exempted from corporate income tax on income from growing and processing aquatic products.

Companies within the Group must pay corporate income tax on other income at a rate of 20% (previous year: 20%).

The corporate income tax payable for the period by companies within the Group is as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Camimex Joint Stock Company	2.687.537.496	9.991.627.011
Camimex Organic Limited Company	151.111.595	381.239.572
Total	2.838.649.091	10.372.866.583

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



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

Companies within the Group must pay a natural resource tax on the extraction of groundwater and surface water at a rate of VND 5.000 m³ for groundwater and 40.000 m³ for surface water.

Other taxes

The Group has declared and paid other taxes in line with the prevailing regulations.

Fees, legal fees, and other duties

The Group has declared and paid these duties in line with the prevailing regulations.

18. Payables to employees

This item reflects the salary to be paid to employees.

19. Short-term accrued expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	<i>17.229.837.237</i>	<i>10.571.505.810</i>
Camimex Group Joint Stock Company -		
Borrowing interest expenses	17.229.837.237	2.664.656.495
Camimex Farm Joint Stock Company -		
Borrowing interest expenses	-	7.906.849.315
<i>Payables to other organizations and individuals</i>	<i>11.284.804.626</i>	<i>10.029.917.906</i>
Borrowing interest expenses	11.284.804.626	10.029.917.906
Total	28.514.641.863	20.601.423.716

20. Other short-term payables

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related party</i>	<i>-</i>	<i>468.624.694</i>
Camimex Foods Joint Stock Company - Export		
entrustment	-	468.624.694
<i>Payables to other organizations and individuals</i>	<i>11.357.912.892</i>	<i>15.739.534.764</i>
Trade Union's expenditure	8.677.004.715	9.661.485.261
Social insurance premiums, health insurance		
premiums, unemployment insurance premiums	92.979.025	3.505.941.651
Short-term deposits received	974.999.999	1.449.999.999
Other short-term payables	1.612.929.153	1.122.107.853
Total	11.357.912.892	16.208.159.458

The Group has no other overdue payables.

21. Borrowings and financial lease liabilities**21a. Short-term borrowings and financial lease liabilities**

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Short-term borrowings with payables to related parties</i>	<i>355.634.901.874</i>	<i>397.261.822.114</i>
Borrowing from Ms. Le Thi Dieu ^(xiv)	2.000.000.000	1.450.000.000
Borrowing from Camimex Group Joint Stock Company ^(xiii)	236.664.384.061	195.811.822.114

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	<u>Ending balance</u>	<u>Beginning balance</u>
Borrowing from Camimex Farm Joint Stock Company ^(xiii)	116.970.517.813	200.000.000.000
Short-term borrowings from other organizations and individuals	1.525.796.915.881	1.217.614.401.884
Borrowings from Agribank – Ca Mau Branch ⁽ⁱ⁾	86.117.601.449	78.701.377.702
Borrowing from Vietcombank Ca Mau ⁽ⁱⁱ⁾	141.482.320.651	158.522.578.476
Borrowing from Sacombank - Ca Mau Branch	239.348.951.300	239.724.726.800
Borrowing from VPBank ^(iv)	290.276.105.300	254.714.024.683
Borrowing from Woori Bank Vietnam Limited - Sai Gon Branch ^(v)	38.278.400.704	27.984.462.000
Borrowing from Vietbank – Cho Lon Branch – Ly Thai To Transaction Office ^(vi)	40.000.000.000	40.000.000.000
Borrowing from HDBank - Ben Tre Branch ^(vii)	89.709.741.850	79.776.000.000
Borrowing from Nam A Bank – Ca Mau Branch ^(viii)	138.060.872.262	186.009.074.134
Borrowing from SeABank Ca Mau ^(ix)	122.494.530.400	59.729.502.600
Borrowing from VPBank - Ca Mau Branch ^(x)	18.700.000.000	20.000.000.000
Borrowing from VIB – Can Tho Branch ^(xi)	199.108.779.321	-
Borrowing from Chailease International Leasing Company Limited. ^(xii)	4.958.333.335	-
Short-term borrowings from other individuals ^(xiv)	6.060.961.041	2.350.000.000
Current portions of long-term borrowings (see Note No. V.21b)	111.200.318.268	70.102.655.489
Current portions of financial lease liabilities (see Note No. V.21b)	40.398.782.170	40.424.939.007
Total	1.921.830.599.925	1.655.301.163.005

The Group is capable of repaying its short-term borrowings and financial lease liabilities.

- (i) Camimex Joint Stock Company's borrowing from the Agribank - Ca Mau Branch to supplement working capital, with a credit limit of VND 90.000.000.000, at the interest rate applicable to each borrowing acknowledgement. The borrowing term is 12 months. This borrowing is secured by mortgaging buildings and structures, machinery and equipment, vehicles, office equipment and assets of the third party (see Notes No. V.9 and VII.1b).
- (ii) Camimex Joint Stock Company's borrowing from the Vietcombank Ca Mau to supplement working capital, with a credit limit of VND 220.000.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by pledging term deposits, mortgaging finished goods, buildings and structures, machinery and equipment, vehicles, office equipment, land use right of the Company and assets of the third party (see Notes No. V.2a, V.6, V.9, V.11, VII.1a, and VII.1b).
- (iii) Camimex Joint Stock Company's borrowing from Sacombank - Ca Mau Branch - to supplement working capital, with a credit limit of VND 240.000.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by mortgaging the right to claim debts, finished goods and assets of the third party (see Notes No. V.3, V.6, VII.1a, and VII.1b).

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- (iv) Camimex Joint Stock Company's borrowing from VPBank to supplement working capital, with a credit limit of VND 500.000.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by mortgaging the right to claim debts, finished goods and land rental, buildings and structures, machinery and equipment, vehicles, office equipment and assets of the third party (see Notes No. V.3, V.6, V.7b, V.9, and VII.1a).
- (v) Camimex Joint Stock Company's borrowing from Woori Bank Vietnam Limited - Sai Gon Branch to supplement working capital, with a credit limit of VND 12.000.000.000 and USD 1.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by pledging term deposits and mortgaging finished goods (see Notes No. V.2a and V.6).
- (vi) Camimex Joint Stock Company's borrowing from Vietbank - Cho Lon Branch - Ly Thai To Transaction Office to supplement working capital, with a credit limit of VND 70.000.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by mortgaging assets of the third party (see Note No. VII.1a).
- (vii) Camimex Joint Stock Company's borrowing from HDBank - Ben Tre Branch to supplement working capital, with a credit limit of VND 200.000.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by pledging deposit contract, mortgaging right to claim debts, finished goods, buildings and structures, machinery and equipment, vehicles, office equipment and guarantee of the third party (see Notes No. V.2a, V.3, V.6, V.9, and VII.1a).
- (viii) Camimex Joint Stock Company's borrowing from Nam A Bank - Ca Mau Branch to supplement working capital, with a credit limit of VND 800.000.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by pledging term deposits and mortgaging finished goods (see Notes No. V.2a, V.6, and V.8).
- (ix) Borrowings taken out by Camimex Joint Stock Company and Camimex Organic Limited Company from SeABank Ca Mau to supplement working capital, with a credit limit of 160.000.000.000 VND, an interest rate applicable to each borrowing disbursement. The borrowing term is 6 months. This borrowing is secured by a pledge of term deposits, right to claim debts, and a mortgage on finished goods (see Notes No. V.2a, V.3, and V.6).
- (x) Camimex Organic Limited Company borrowing from VPBank Ca Mau Branch to supplement working capital for production and business operations, with a credit limit of 20.000.000.000 VND, an interest rate specified in each promissory note, and a borrowing term not exceeding 3 months. This borrowing is secured by a pledge of term deposits (see Note No. V.2a).
- (xi) Camimex Joint Stock Company's borrowing from VIB- Can Tho Branch to supplement working capital, with a credit limit of VND 200.000.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by a pledge of term deposits and right to claim debts (see Notes No. V.2a and V.3).
- (xii) Camimex Joint Stock Company's borrowing from Chailease International Financial Leasing Company Limited to supplement working capital directly used for the management, operation, and use of financial assets, with a credit limit of VND 8.500.000.000, an interest rate applicable to each borrowing disbursement, and a borrowing term not exceeding 12 months. This borrowing is secured

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by a pledge of machinery and equipment and a guarantee of the third party (see Notes No. V.9 and VII.1a).

(xiii) Unsecured borrowings from Camimex Joint Stock Company from Camimex Group Joint Stock Company and Camimex Farm Joint Stock Company to supplement working capital, with interest rates of 15%/year and 1,2%/year, respectively, The borrowing term does not exceed 12 months.

(xiv) Short-term borrowings from other individuals are soft borrowings.

Details of the changes in short-term borrowings and financial lease liabilities during the year are presented in the attached Appendix 03.

21b. Long-term borrowings and financial lease liabilities

	Ending balance	Beginning balance
Long-term borrowings payables to other organizations	553.855.643.466	604.415.310.218
Borrowings from HD Bank - Ben Tre Branch ⁽ⁱ⁾	80.876.592.260	91.822.273.808
Borrowing VPBank ⁽ⁱⁱ⁾	11.071.782.169	-
Borrowing from SeAbank Ca Mau ⁽ⁱⁱⁱ⁾	734.000.000	-
Borrowing from ResponsAbility Sicav (Lux) ^(iv)	49.359.268.302	54.292.659.564
ResponsAbility Climate Smart Agriculture & Food Systems Fund, Sicav-Raif ^(v)	56.953.000.735	62.645.376.846
Borrowing from Nederlandse Financierings-Maatschappij Voor Ontwikkelingslanden N.V ^(vi)	354.861.000.000	395.655.000.000
Non-current finance lease liabilities to other organizations	66.573.741.411	75.499.840.050
Financial lease from Vietnam International Leasing Company Limited for business operation at the interest rate of 6,6%/year and the term is 05 years	21.204.946.589	27.691.698.035
Financial lease from Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch for business operation at the interest rate of 12%/year or less and the term is 05 years	585.000.000	975.000.000
Financial lease from Chailease International Leasing Company Limited for business operation at the floating interest rate and the term is 05 years	18.230.825.504	16.700.829.218
Financial lease from Financial Leasing Company Limited - Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ho Chi Minh City Branch for business operation at the floating interest rate and the term is 05 years	4.087.108.169	5.061.984.443
Financial lease from BIDV - SuMi Trust Leasing Co., Ltd. - Ho Chi Minh City Branch for business operation at the floating interest rate and the term is 05 years	22.465.861.149	25.070.328.354
Total	620.429.384.877	679.915.150.268

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Notes to the Consolidated Interim Financial Statements (cont.)

The Group is able to repay its long-term borrowings and financial lease liabilities.

- (i) Camimex Joint Stock Company's borrowing from HDBank - Ben Tre Branch is to purchase Hung Vuong Ben Tre factory project for producing and processing fillet fish at the interest rate applicable to each borrowing acknowledgement. The borrowing term is 84 months, starting from the first borrowing disbursement. The borrowing amount is repaid on a quarterly basis and the first repayment was made on 25 January 2025. This borrowing is secured by mortgaging land rental expenses, buildings and structures, machinery and equipment, vehicles, office equipment, management software and guaranteed by a third party (see Notes No. V.7b, V.9, V.11, and VII.1a).
- (ii) Camimex Joint Stock Company's borrowing from VPBank to purchase machinery and equipment, disbursed in installments, with a borrowing term of 60 months from the date of the first disbursement. The borrowing amount is repaid monthly, with the first payment due on 25 December 2026. This borrowing is secured by a mortgage on the assets acquired with the borrowing proceeds (see Note No. V.12).
- (iii) A borrowing taken out by Camimex Organic Limited Company from SeAbank Ca Mau for the acquisition of tangible fixed assets at a floating interest rate, with a borrowing term of 60 months from the date of the first disbursement. The borrowing amount is repaid monthly, with the first payment due on 25 July 2026. This borrowing is secured by a mortgage on vehicles (see Note No. V.7).
- (iv) Camimex Joint Stock Company's borrowing from ResponsAbility Sicav (Lux) is to supplement the working capital, investment capital for construction and to ensure compliance with the aquaculture farm certification standards of the Aquaculture Stewardship Council. The interest rate is determined as per the lender's notice (applicable for each interest calculation period). The borrowing term is 60 months. The borrowing amount is repaid on a quarterly basis and the first repayment was made on 31 July 2025. This borrowing is guaranteed by the Borrowing Guarantee Letter issued by Vietcombank - Ca Mau Branch.
- (v) Camimex Joint Stock Company's borrowing from ResponsAbility Climate Smart Agriculture & Food Systems Fund, Sicav-Raif is to supplement the working capital, investment capital for construction and to ensure compliance with the aquaculture farm certification standards of the Aquaculture Stewardship Council. The interest rate is determined as per the lender's notice (applicable for each interest calculation period). The borrowing term is 60 months. The borrowing amount is repaid on a monthly basis and the first repayment was made on 01 August 2025. This borrowing is guaranteed by the Borrowing Guarantee Letter issued by Vietcombank Ca Mau.
- (vi) Camimex Joint Stock Company's borrowing Nederlandse Financierings-Maatschappij Voor Ontwikkelingslanden N.V is to implement the project (all production and business activities related to the project are specified in the business plan and the use of foreign borrowings, prepared in line with Articles 7 and 17.2(b), under Circular No. 08/2023/TT-NHNN dated 30 June 2023 of the Government). The interest rate is determined as per the lender's notice regarding the interest rate determination under this contract for each interest calculation period. The borrowing term extends until 10 July 2031. The borrowing principal shall be repaid every 6 months, and the first repayment shall be made on 10 January 2027. This borrowing is secured by mortgaging assets of the third party (see Note No. VII.1b).



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Repayment schedule of long-term borrowings and financial lease liabilities is as follows:

	Total debt	From 1 year or less	More than 1 year to 5 years	Over 5 years
Ending balance				
Long-term bank borrowings	116.408.726.356	23.726.351.927	90.553.963.711	2.128.410.718
Long-term borrowings from other organizations	548.647.235.378	87.473.966.341	421.744.269.037	39.429.000.000
Finance lease liabilities	106.972.523.581	40.398.782.170	66.573.741.411	-
Total	772.028.485.315	151.599.100.438	578.871.974.159	41.557.410.718
Beginning balance				
Long-term bank borrowings	113.713.636.904	21.891.363.096	87.565.452.380	4.256.821.428
Long-term borrowings from other organizations	560.804.328.803	48.211.292.393	433.462.036.410	79.131.000.000
Finance lease liabilities	115.924.779.057	40.424.939.007	75.499.840.050	-
Total	790.442.744.764	110.527.594.496	596.527.328.840	83.387.821.428

Total financial lease liabilities are as follows:

	1 year or less	More than 1 year to 5 years	Total
Ending balance			
Principal	40.398.782.170	66.573.741.411	106.972.523.581
Interest	7.059.465.874	6.225.309.074	13.284.774.948
Financial lease liabilities	47.458.248.044	72.799.050.485	120.257.298.529
Beginning balance			
Principal	40.424.939.007	75.499.840.050	115.924.779.057
Interest	7.531.893.208	26.007.850.372	33.539.743.580
Financial lease liabilities	47.956.832.215	101.507.690.422	149.464.522.637

The details of long-term borrowings and financial lease liabilities are as follows:

	Beginning balance	Increase during the period	Amount repaid during the period	Ending exchange differences	Transfer to short-term borrowings	Ending balance
Current period						
Long-term borrowings payables to other organizations	604.415.310.218	13.640.771.000	(1.856.055.554)	(69.372.228)	(62.275.009.970)	553.855.643.466
Long-term finance lease liabilities to other organizations	75.499.840.050	12.457.081.257	-	-	(21.383.179.896)	66.573.741.411
Total	679.915.150.268	26.097.852.257	(1.856.055.554)	(69.372.228)	(83.658.189.866)	620.429.384.877
Previous period						
Long-term borrowings payables to other organizations	519.974.538.693	125.970.000.000	-	18.263.000.000	(12.500.136.847)	651.707.401.846
Long-term finance lease liabilities to other organizations	84.372.850.832	5.000.000.000	(416.666.670)	-	(20.591.903.967)	68.364.280.195
Total	604.347.389.525	130.970.000.000	(416.666.670)	18.263.000.000	(33.092.040.814)	720.071.682.041

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The Group has no overdue borrowings and financial lease liabilities.

22. Bonus and welfare fund

The Group has only a welfare fund. The details of the transactions are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	880.000.000	880.000.000
Ending balance	880.000.000	880.000.000

23. Owner's equity**23a. Statement of changes in owner's equity**

Information on changes in owner's equity is presented in the attached Appendix 04.

23b. Details of owner's capital

	Ending balance	Beginning balance
Camimex Group Joint Stock Company	724.725.000.000	724.725.000.000
Other Shareholders	254.274.980.000	254.274.980.000
Total	978.999.980.000	978.999.980.000

23c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	97.899.998	97.899.998
Number of shares issued	97.899.998	97.899.998
- Ordinary shares	97.899.998	97.899.998
- Preferred shares	-	-
Number of shares repurchased	-	-
- Ordinary shares	-	-
- Preferred shares	-	-
Number of outstanding shares	97.899.998	97.899.998
- Ordinary shares	97.899.998	97.899.998
- Preferred shares	-	-

Par value per outstanding share: VND 10.000.

24. Off-consolidated interim statement of financial position items**24a. Collateral**

Details of each type of asset used as collateral are presented in the attached Appendix 05.

24b. Foreign currencies

As of the end of the accounting period, cash includes USD 881.596 (beginning balance: USD 769.169,94).



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	Ending balance	Beginning balance	
	(VND)	(VND)	includes USD
BCA HCKT Thang Long One Member Company	135.080.000	135.080.000	Irrevocable
Total	135.080.000	135.080.000	

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INTERIM INCOME STATEMENT**1. Revenue from sales of goods and provisions of services****1a. Gross revenue**

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of merchandise	1.030.320.000	8.166.394.866
Revenue from sales of finished goods	1.639.609.332.514	1.305.699.843.779
Revenue from provisions of services	12.716.519.154	24.164.001.080
Total	1.653.356.171.668	1.338.030.239.725

1b. Revenue from sales of goods and provisions of services to related parties

Sale of good and provision of services transactions to related parties are presented in Note No. VII.1b.

2. Revenue deduction

This item reflects sales returns.

3. Cost of sales

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of merchandise sold	1.441.382.268	8.041.144.472
Costs of finished goods sold	1.413.122.011.644	1.037.291.370.326
Costs of services provided	11.010.249.570	19.177.792.781
Allowance for devaluation of inventories	14.599.553.285	2.680.841.504
Total	1.440.173.196.767	1.067.191.149.083

4. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Demand deposit interest	24.761.151	6.182.349
Term deposit interest	7.077.807.978	4.604.086.886
Interest on advances for purchases	7.863.160.044	-
Exchange gain arising	11.723.819.494	15.705.483.201
Total	26.689.548.667	20.315.752.436

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



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For the first 6 months of the fiscal year ending 31 December 2026

Notes to the Consolidated Interim Financial Statements (cont.)**5. Financial expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Borrowing costs	91.161.236.412	67.485.327.593
<i>In which: Interest expense on financial assets</i>	<i>5.205.947.258</i>	<i>4.363.473.518</i>
Exchange loss arising	5.048.655.260	10.407.964.497
Exchange loss due to the revaluation of monetary items in foreign currencies	4.351.287.943	31.464.591.222
Total	100.561.179.615	109.357.883.312

6. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	2.607.012.354	2.703.936.632
Tools	153.110.000	140.450.000
Expenses for external services	56.732.639.458	55.016.285.051
- <i>Transportation expenses</i>	<i>31.313.641.405</i>	<i>30.203.974.825</i>
- <i>Export commission expenses</i>	<i>10.240.267.392</i>	<i>12.606.927.404</i>
- <i>Other expenses for external services</i>	<i>15.178.730.661</i>	<i>12.205.382.822</i>
Other expenses	22.421.623.477	21.972.939.863
Total	81.914.385.289	79.833.611.546

7. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	16.387.200.194	12.781.071.033
Office stationery	251.033.930	288.282.971
Depreciation/(amortization) of fixed assets	4.586.308.274	4.524.447.967
Taxes, fees and legal fees	42.615.872	25.320.000
Expenses for external services	412.440.360	433.596.623
Other expenses	17.028.633.318	19.759.424.561
Total	38.708.231.948	37.812.143.155

8. Other income

	Accumulated from the beginning of the year	
	Current year	Previous year
Proceeds from liquidation, disposal of fixed assets	45.454.545	3.061.500.001
Income from wastewater treatment	588.274.950	-
Collection of written-off doubtful debts	-	802.327.931
Other income	667.902.268	524.836.844
Total	1.301.631.763	4.388.664.776



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

	Accumulated from the beginning of the year	
	Current year	Previous year
Contract violation penalties	311.218.757	-
Tax fines and tax collected in arrears	457.908.956	1.196.136.010
Expenses for balance treatment	45.091.684	239.488.975
Other expenses	5.694.043	92.950.814
Total	819.913.440	1.741.904.596

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

	Accumulated from the beginning of the year	
	Current year	Previous year
Accounting profit after corporate income tax for parent company shareholders	11.376.599.178	53.153.008.775
Appropriation for bonus and welfare fund	-	-
Profit used to calculate basic/diluted earnings per share	11.376.599.178	53.153.008.775
The average number of ordinary shares outstanding during the period	97.899.998	97.899.998
Basic/diluted earnings per share	116	543

10b. Other information

No transactions involving common stock or potential common stock occurred between the end of the accounting period and the date of publication of the Consolidated Interim Financial Statements.

11. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of merchandise sold	1.441.382.251	8.041.144.472
Cost of materials and supplies	1.301.414.090.679	907.827.222.713
Labor costs	92.683.785.446	91.888.498.583
Depreciation/(amortization) of fixed assets	60.988.420.697	64.400.131.845
Expenses for external services	61.385.164.403	62.357.019.126
Other expenses	42.882.970.528	50.322.887.045
Total	1.560.795.814.004	1.184.836.903.784



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Notes to the Consolidated Interim Financial Statements (cont.)**VII. OTHER DISCLOSURES****1. Transactions and balances with related parties**

The Group's related parties include: key management personnel and individuals related to key management personnel; other related parties.

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

Key management personnel comprise: members of the Board of Directors, the Supervisory Board, and the Board of Management. The related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Group has no sales of goods or provision of service transactions with the key management personnel and their related individuals. Other transactions with the key management personnel and their related individuals are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Board of Directors</i>		
Profit distribution	63.360.000	-
<i>Individuals related to key management personnel</i>		
Borrowing	54.250.000.000	250.000.000
Repayment of borrowing	53.700.000.000	250.000.000

Guarantee commitments

The key management personnel and their related individuals have used their shares, land use right and assets attached to land to secure the Company's borrowings from banks with principal, interest and financial obligations therefrom (see Note No. V.21).

Receivables from and payables to the key management personnel and their related individuals

Receivables from and payables to the key management personnel and their related individuals are disclosed in Notes V.3, V.16, and V.21a.

Remuneration of the key management personnel of Camimex Joint Stock Company:

		Accumulated from the beginning of the year	
		Current year	Previous year
Full Name	Position		
Mr. Bui Si Tuan	Chairman	36.000.000	36.000.000
Mr. Dang Ngoc Son	Member of the Board of Directors cum General Director	294.559.667	246.604.025
Mr. Bui Duc Cuong	Member of the Board of Directors cum Deputy General Director	176.408.360	24.000.000
Mr. Tran Minh Thieu	Member of the Board of Directors	24.000.000	24.000.000

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



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Notes to the Consolidated Interim Financial Statements (cont.)

Full Name	Position	Accumulated from the beginning of the year	
		Current year	Previous year
Mr. Bui Duc Dung	Member of the Board of Directors	24.000.000	24.000.000
Mr. Huynh Van Tan	Deputy General Director	212.014.287	193.131.029
Mr. Huynh Cong Nhan	Deputy General Director	153.329.486	88.954.630
Ms. Lu Hong Lam	Head of the Supervisory Board	18.000.000	18.000.000
Mr. Nguyen Hoai Linh	Member of the Supervisory Board	12.000.000	12.000.000
Ms. Truong Ha My	Member of the Supervisory Board	12.000.000	4.266.667
Ms. Tran Thi My	Member of the Supervisory Board (resigned on 27 April 2025)	-	7.666.667
Total		962.311.800	678.623.018

1b. Transactions and balances with other related parties

Other related parties of the Group include:

Other related parties	Relationship
Camimex Group Joint Stock Company	The parent company
Camimex Farm Joint Stock Company	Group company
Camimex Foods Joint Stock Company	Group company
Camimex - Nutrition Joint Stock Company	Group company
Kim Ngan Phat Seafood Company Limited	The company has a capital-contributing member who has close ties to a member of the company's Board of Management
Thai Minh Hung Foods - Seafoods Company Limited	The company has a legal representative who has a close relationship with a key management member of the company
Nam Can Seafood Import Export Joint Stock Company	The company has a key management member who is the General Director of the company
Thao Anh Fish Joint Stock Company	The company's legal representative is a member of the company's Board of Directors
Millennium Capital Joint Stock Company	The company's legal representative is the Chairman of the Board of Directors
Hung Thuan TS Company Limited (the company is no longer a related party during the period)	The company has a major shareholder who has a close relationship with a member of the company's Board of Directors



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Notes to the Consolidated Interim Financial Statements (cont.)*Transactions with other related parties*

The Company has sales of goods, service provisions and other transactions with other related parties as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Camimex Group Joint Stock Company</i>		
Revenue from sales of finished goods	13.962.698.400	15.834.377.124
Purchases of merchandise	-	20.721.806.191
Service costs	8.551.570.813	9.734.259.259
Borrowings	-	-
Repayment of borrowing	307.864.865.469	13.334.477.113
Revenue from sales of finished goods	267.012.303.522	19.825.908.567
Borrowing expenses	14.565.180.742	15.048.036.534
Profit distribution	1.267.200.000	-
<i>Camimex Foods Joint Stock Company</i>		
Revenue from sales of merchandise and finished goods	216.254.719.502	3.594.212.484
Revenue from provisions of services	2.034.363.128	1.374.081.119
Sales of fixed assets	45.454.545	-
Purchase of merchandise	5.789.813.245	6.783.437.224
Cost of providing services	2.725.529.806	5.211.526.209
Settlement of accounts receivable and payable	20.503.255.710	-
<i>Camimex Farm Joint Stock Company</i>		
Purchase of merchandise	49.182.640	691.206.135
Repayment of borrowing	83.029.482.187	-
Borrowing expenses	1.065.205.480	1.190.136.986
Settlement of accounts receivable and payable	-	22.309.378.568
Capital contribution	51.000.060.000	-
<i>Camimex - Nutrition Joint Stock Company</i>		
Purchase of fixed assets	1.221.818.182	-
<i>Kim Ngan Phat Seafood Processing Co., Ltd.</i>		
Purchase of merchandise	64.550.000	-
<i>Nam Can Seafood Import-Export Joint Stock Company</i>		
Purchases of merchandise	7.709.040.000	-
<i>Thao Anh Fish Joint Stock Company</i>		
Revenue from provisions of services	9.572.158.115	1.871.465.250
Purchase of merchandise	552.492.000	16.852.551.433
Provision of services	16.794.262.808	5.556.387.600
Sale of tools	-	88.920.000
Sales of tangible fixed assets	-	9.250.000.000

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



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Notes to the Consolidated Interim Financial Statements (cont.)

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Thai Minh Hung Foods - Seafoods Company Limited</i>		
Revenue from provisions of services	-	8.420.000
Electricity and water charges for the cafeteria	-	13.703.700
<i>Hung Thuan TS Company Limited</i>		
<i>(The company is no longer a related party during the period)</i>		
Purchase of merchandise	-	67.889.471.800
Borrowing	-	112.625.000.000
Repayment of borrowing	-	112.625.000.000

Sales of merchandise and services to other related parties are made at mutually agreed prices.
Purchases of merchandise and services from other related parties are done at the agreed prices.

Guarantee Commitments

Camimex Foods Joint Stock Company uses its owned fixed assets to secure the Group's borrowings from banks (see Note No. V.21a).

Camimex Group Joint Stock Company used its land use rights and the assets attached to land, part of its shares, and shares of Camimex Organic Limited Company owned by Camimex Group Joint Stock Company as collateral to secure the Company's borrowings from banks Nederlandse Financierings-Maatschappij Voor Ontwikkelingslanden N.V (see Notes V.21).

Receivables from and payables to other related parties

Receivables from and payables to other related parties are presented in Notes No. V.3, V.4, V.5a, V.14, V.16, V.19, V.20, and V.21a.

The receivables from other related parties are unsecured and will be paid in cash. There are no allowances for doubtful debts made for the receivables from other related parties.

2. Segment information

Segment information is presented by business segment and geographic region. Segment reporting is primarily organized by business segment, as the Group's business operations are organized and managed based on the nature of its products.

2a. Information on business segment

The Group's principal business activities are the processing of frozen seafood products. Revenue and cost of goods sold for these business activities are presented in Notes No. VI.1a and VI.3.

2b. Information on geographical segment

The Group's business operations consist of both export and domestic activities.

Details of net external revenue from sales of goods and provisions of services by geographic region, based on customer location, are as follows:



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Notes to the Consolidated Interim Financial Statements (cont.)

	Accumulated from the beginning of the year	
	Current year	Previous year
Overseas	1.306.264.219.028	1.276.405.469.764
Domestic	342.245.282.318	58.391.151.273
Total	1.648.509.501.346	1.334.796.621.037

3. Comparative figures**3a. Adoption of the new accounting system**

The fiscal year ended 31 December 2026, is the first year in which the Group has adopted the Corporate Accounting Standards under Circular 99 in place of Circular No. 200/2014/TT-BTC dated 22 December 2014, and Circular No. 202, amending and supplementing certain provisions of by Circular No. 43.

The transition to the application of Circular 99 and Circular 43 is carried out using the following methods:

- For changes in accounting policies where the Circular 99 and Circular 43 provide specific transition guidance, the Group follows that guidance.
- For changes in accounting policies where the Circular 99 and Circular 43 do not require retrospective or simplified retroactive adjustment, the Group applies the non- retroactive method

Circular 99 and Circular 43 do not provide specific transition guidance for the following changes. Therefore, the Group applies the non-retroactive method to payments for dividends and profit distributions.

3b. Impact of on changes in accounting policies

The impact of changes in accounting policies on the comparative figures in the Consolidated Interim Financial Statements is as follows:

	Code	Previous Figures Adjusted	Adjustment due to changes in accounting policies	Figures after Adjustment	Note s
<i>The Consolidated Interim Statement of Financial Position</i>					
Short-term held-to-maturity investments	123	202.391.503.564	2.159.784.843	204.551.288.407	(i)
Other short-term receivables	135	108.656.824.481	(2.159.784.843)	106.497.039.638	(i)
Payables for dividends and profit distributions	313	-	2.984.183.662	2.984.183.662	(i)
Other short-term payables	320	19.192.343.120	(2.984.183.662)	16.208.159.458	(i)

(i) Adjustments include:

- Short-term held-to-maturity investments: increased due to the reclassification of Term deposit interest.
- Other short-term receivables: decreased due to the reclassification of Term deposit interest.

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



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For the first 6 months of the fiscal year ending 31 December 2026

Notes to the Consolidated Interim Financial Statements (cont.)

- Payables for dividends and profit distributions: increased due to the reclassification of dividends and profits in accordance with Circular 99 and Circular 43.
- Other short-term payables: decreased due to the reclassification of dividends and profits in accordance with Circular 99 and Circular 43.

4. Significant accounting judgements, estimates and assumptions

In preparing these Consolidated Interim Financial Statements, the Board of Management has made estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates. Significant accounting judgements, estimates and assumptions are reviewed and updated on an ongoing basis based on historical experience and other relevant factors.

The estimates described below have been identified by the Board of Management as those that could have a material effect on the Consolidated Financial Statements for the subsequent fiscal year should the underlying assumptions change.

Allowance for doubtful debts

The Group estimates the Allowance for doubtful debts based on an assessment of the recoverability of individual receivable balances, taking into account debt ages, customers' financial condition. Uncertainty arises primarily from forecasting customers' future ability to settle outstanding balances, particularly under changing economic conditions.

Based on the assessment performed as at 30 June 2026, the Board of Management concluded that all receivables are expected to be fully recoverable. Accordingly, no allowance for doubtful debt is considered necessary. Should the recoverability of receivables change in subsequent reporting periods, the Group will recognize an allowance for doubtful debt in accordance with the applicable accounting requirements.

To mitigate credit risk, the Board of Management has implemented the following measures:

- Performing regular monitoring and collection of outstanding receivables;
- Requiring collateral or third-party guarantees for significant credit exposures;
- Reviewing customer credit limits on a quarterly basis; and
- Initiating legal proceedings or other legal enforcement actions against overdue receivables where appropriate.

Allowance for devaluation of inventories

The Group estimates the net realizable value of inventories based on estimated selling prices less estimated costs necessary to make the sale. Uncertainty arises from fluctuations in market prices, changes in customer demand and the risk of inventory obsolescence.

As of 30 June 2026, the total value of inventories at cost was VND 2.511.281.875.863, and the Allowance for devaluation of inventories was VND 153.580.733.831.

Based on market conditions at the reporting date, including market price trends over the preceding six months and sales contracts executed, the Board of Management considers the likelihood that actual selling prices will be significantly lower than the estimated amounts to be low.

To minimize risks, the Board of Management has implemented the following measures:

- Conducting physical inventory counts and quality assessments quarterly.



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Notes to the Consolidated Interim Financial Statements (cont.)

- Adjusting production plans in line with market demand;
- Implementing promotional programs to accelerate the sale of slow-moving inventories; and
- Diversifying distribution channels to expand market coverage.

Estimated useful lives and residual values of fixed assets

The Group estimates the useful lives of fixed assets based on technical assessments and actual operating experience. Uncertainty arises from technological developments, changes in utilization patterns and maintenance conditions that may differ from the original assumptions, resulting in actual useful lives being shorter or longer than initially estimated.

As of 30 June 2026, the Board of Management has not identified any factors that would require significant revisions to the assumptions currently applied in determining the useful lives of fixed assets.

The Board of Management considers the likelihood of significant differences between the estimated and actual useful lives to be low for the majority of the Company's fixed assets.

The Board of Management has adopted the following measures:

- Reviewing and, where appropriate, revising estimated useful lives on an annual basis;
- Performing scheduled maintenance in accordance with technical requirements;
- Assessing assets for indicators of impairment at each reporting date in accordance with applicable accounting standards; and
- Planning timely replacement of assets to minimize disruptions to business operations.

Estimation of corporate income tax and deferred tax

The determination of income tax expense and deferred tax assets/tax liabilities requires the Board of Management to exercise judgement regarding the application of prevailing tax regulations, the probability of generating sufficient future taxable profits against which deferred tax assets can be utilized, and the potential outcomes of tax audits and assessments by the tax authorities.

Based on the Company's recent operating performance and the approved business plan, the Board of Management considers the likelihood that actual future taxable profits will be significantly lower than forecast to be low.

The Board of Management has adopted the following measures:

- Reviewing the recoverability of deferred tax assets on an annual basis;
- Consulting tax specialists regarding the application of tax regulations to complex transactions;
- Maintaining adequate supporting documentation to facilitate explanations during tax inspections and tax audits; and
- Closely monitoring developments in tax legislation and updating tax estimates, where necessary, on a timely basis.

5. Subsequent events

From the end of the accounting period to the approval date of the Consolidated Interim Financial Statements, there are no material subsequent events which require adjustments or disclosures in the Consolidated Interim Financial Statements.



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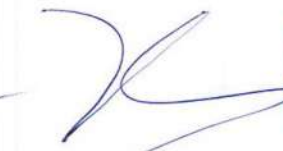
For the first 6 months of the fiscal year ending 31 December 2026

Notes to the Consolidated Interim Financial Statements (cont.)

Approved on 28 August 2026



Tran Quoc Phong
Preparer



Nguyen Thi Lam
Chief Accountant



Dang Ngoc Son
Legal Representative



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CONSOLIDATED INTERIM FINANCIAL STATEMENTS

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Appendix 01: Increases, decreases in tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Historical costs					
Beginning balance	414,883,069.946	401,549,099.222	44,536,060.436	2,096,763.996	863,064,993.600
Acquisition during the period	6,408,824.019	3,873,082.600	2,809,144.108	-	13,091,050.727
Liquidation, disposal	-	-	(887,448.460)	-	(887,448.460)
Ending balance	421,291,893.965	405,422,181.822	46,457,756.084	2,096,763.996	875,268,595.867
<i>In which:</i>					
Assets fully depreciated but still in use	46,973,436.506	99,633,768.812	8,929,959.877	1,487,313.996	157,024,479.191
Assets waiting for liquidation	-	-	-	-	-
Accumulated depreciation					
Beginning balance	153,172,273.251	229,304,615.831	28,309,040.884	1,769,903.990	412,555,833.956
Depreciation during the period	14,893,969.789	17,874,049.480	1,622,483.780	37,528.334	34,428,031.383
Liquidation, disposal	-	-	(887,448.460)	-	(887,448.460)
Ending balance	168,066,243.040	247,178,665.311	29,044,076.204	1,807,432.324	446,096,416.879
Carrying value					
Beginning balance	261,710,796.695	172,244,483.391	16,227,019.552	326,860.006	450,509,159.644
Ending balance	253,225,650.925	158,243,516.511	17,413,679.880	289,331.672	429,172,178.988
<i>In which:</i>					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

Unit: VND

40

Tran Quoc Phong
Preparer

Approved on 28 August 2026

[Signature]

Dang Ngoc Son
Legal Representative

CAMIMEX CORP.
MSDN: 2404422903

Dang Ngoc Son
Legal Representative



Address: No. 333, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Vietnam

Appendix 02: Changes in taxes and other obligations to the State Budget

Unit: VND

	Beginning balance		Increase during the period			Ending balance	
	Payables	Receivables	Amount payable	Amount actually paid	Other decrease (*)	Payables	Receivables
VAT on local sales	663,989,690	-	1,380,269	(665,369,959)	-	-	-
Export-import duties	-	2,784,339,431	-	-	-	-	2,784,339,431
Corporate income tax	18,526,996,941	-	2,838,649,091	(428,769,439)	(19,254,098,889)	1,682,777,704	-
Personal income tax	260,658,046	-	301,880,571	(412,241,183)	(32,723,494)	117,573,940	-
Natural resources tax	15,334,800	-	109,732,000	(101,466,000)	-	23,600,800	-
Other taxes	30,802,027	-	1,759,538,266	(1,362,271,007)	(101,685,285)	326,384,001	-
Fees, legal fees and other duties	-	-	26,400,000	(26,400,000)	-	-	-
Total	19,497,781,504	2,784,339,431	5,037,580,197	(2,996,517,588)	(19,388,507,668)	2,150,336,445	2,784,339,431

(*) Decrease pursuant to the Decisions on tax refund cum compensation for State budget issued by Regional Tax Sub-department XX during the period

All taxes and other amounts payable to the State Budget are paid in the short term.

EX COPY Approved on 28 August 2026


Tran Quoc Phong
Preparer


Nguyen Thi Lam
Chief Accountant

Approved on 28 August 2023

[Signature]

Dang Ngoc Son
Legal Representative



CAMIMEX JOINT STOCK COMPANY

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Appendix 03: Statement of increase/(decrease) of short-term borrowings and financial lease

Unit: VND

	Beginning balance	Increase during the period	Transfer from long-term borrowings and financial leases	Ending exchange difference	Amount paid during the period	Ending balance
Current period						
Short-term borrowings payable to related parties	397,261,822.114	362,114,865.469	-	-	(403,741,785.709)	355,634,901.874
Short-term borrowings payable to other organizations and individuals	1,217,614,401.884	2,808,780,269.645	62,275,009.970	1,470,710.611	(2,564,343,476.229)	1,525,796,915.881
Current portions of financial lease	40,424,939.007	-	21,383,179.896	-	(21,409,336.733)	40,398,782.170
Total	1,655,301,163.005	3,170,895,135.114	83,658,189.866	1,470,710.611	(2,989,494,598.671)	1,921,830,599.925
Previous period						
Short-term borrowings payable to related parties	402,303,253.568	125,959,477.113	-	-	(132,450,908.567)	395,811,822.114
Short-term borrowings payable to other organizations and individuals	885,171,075.756	2,313,258,622.835	12,500,136.847	14,810,243.084	(2,122,693,641.289)	1,103,046,437.233
Current portions of financial lease	28,777,230.696	-	20,591,903.967	-	(15,467,183.079)	33,901,951.584
Total	1,316,251,560.020	2,439,218,099.948	33,092,040.814	14,810,243.084	(2,270,611,732.935)	1,532,760,210.931



[Signature]

Tran Quoc Phong
Preparer

[Signature]

Nguyen Thi Lam
Chief Accountant

Dang Ngoc Son
Legal Representative



CAMIMEX JOINT STOCK COMPANY

Address: No. 333, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Vietnam

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Appendix 04: Statement of changes in owner's equity

Unit: VND

	Owner's capital	Share premiums	Retained profit	Non-controlling interests	Total
Beginning balance of the previous year	978.999.980.000	(228.222.222)	108.631.163.568	11.767.894.957	1.099.170.816.303
Profit in the previous period	-	-	53.153.008.775	38.471.199	53.191.479.974
Ending balance of the previous period	978.999.980.000	(228.222.222)	161.784.172.343	11.806.366.156	1.152.362.296.277
Beginning balance of the current year	978.999.980.000	(228.222.222)	186.057.322.113	11.851.170.845	1.176.680.250.736
Profit in the current period	-	-	11.376.599.178	108.526.448	11.485.125.626
Dividend and profit distributions in the current period	-	-	-	(1.330.560.000)	(1.330.560.000)
Ending balance of the current period	978.999.980.000	(228.222.222)	197.433.921.291	10.629.137.293	1.186.834.816.362



Tran Quoc Phong
Preparer



Nguyen Thi Lam
Chief Accountant

Approved on 28 August 2026



MSDN 03004372903
Dang Ngoc Son
Legal Representative



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CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Appendix 05: Collateral

Unit: VND

	Carrying value		Term of pledge, mortgage	Pledgee, mortgagee
	Ending balance	Beginning balance		
<i>Short-term held-to-maturity investments (see Note No. V.2a)</i>				
Short-term term deposits	219,077,709,671	188,691,503,564	As per the contract	- Vietcombank Ca Mau; - Woori Bank Vietnam Limited - Sai Gon Branch; - HDBank - Ben Tre Branch; - SeABank Ca Mau; - Nam A Bank - Ca Mau Branch; - VIB - Can Tho Branch.
	216,077,709,671	188,691,503,564		
Long-term term deposits	3,000,000,000	-	As per the contract	- Nam A Bank - Ca Mau Branch
<i>Trade receivables (see Note No. V.3)</i>				
Short-term trade receivables	325,452,579,030	142,806,144,129	As per the contract	- Sacombank - Ca Mau Branch; - VP Bank; - HDBank - Ben Tre Branch; - SeABank Ca Mau; - VIB - Can Tho Branch.
	325,452,579,030	142,806,144,129		
<i>Inventories (see Note No. V.6)</i>				
Finished goods	743,401,992,182	834,451,171,480	As per the contract	- Vietcombank Ca Mau; - Sacombank - Ca Mau Branch; - VP Bank; - Woori Bank Vietnam Limited - Sai Gon Branch; - HDBank - Ben Tre Branch; - Nam A Bank - Ca Mau Branch; - SeABank Ca Mau
	743,401,992,182	834,451,171,480		
<i>Long-term deferred expenses (see Note No. V.7b)</i>				
Land rental expenses	46,049,115,028	46,846,320,274	As per the contract	- VP Bank - HDBank - Ben Tre Branch
	46,049,115,028	46,846,320,274		
<i>Other current assets (see Note No. V.8)</i>				
Short-term cash in bank	41,754,154,500	-	As per the contract	- Nam A Bank - Ca Mau Branch
Short-term term deposits	24,154,154,500	-	As per the contract	- Nam A Bank - Ca Mau Branch
	17,600,000,000	-		



	Carrying value		Term of pledge, mortgage	Pledgee, mortgagee
	Ending balance	Beginning balance		
Tangible fixed assets (see Note No. V.9)				
Buildings and structures	271,395,155.512 162,536,161.717	285,490,636.591 167,048,824.720	As per the contract	- Agribank - Ca Mau Branch; - Vietcombank Ca Mau; - VP Bank;
Machinery and equipment	106,933,789.458	117,560,591.196	As per the contract	- HDBank - Ben Tre Branch; - SeABank Ca Mau
Vehicles	1,248,622.222	-	As per the contract	- Chailease International Leasing Company Limited.
Office equipment	676,582.115	881,220.675	As per the contract	
Intangible fixed assets (see Note No. V.11)				
Land use right	1,149,811.542	1,000,000.000	As per the contract	- Vietcombank Ca Mau
Computer software	1,000,000.000 149,811.542	1,000,000.000 -	As per the contract	- HDBank - Ben Tre Branch
Construction in progress (see Note No. V.12)				
Purchase of fixed assets - 11-compartment shrimp grading machine	18,124,230.000	-	As per the contract	- VP Bank
Total	1,666,404,747.465	1,499,285,776.038		

Approved on 28 August 2026



[Signature]

Nguyen Thi Lam
Chief Accountant

[Signature]

Tran Quoc Phong
Preparer





**Now,
for tomorrow**

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