



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

**CAMIMEX JOINT STOCK
COMPANY**

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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.



A&C AUDITING AND CONSULTING CO., LTD.

Ho Chi Minh Head Office : 02 Trương Sơn St., Tân Sơn Hòa Ward, Hồ Chí Minh City, Vietnam
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No. 4.0295/26/TC-AC

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 Interim Financial Statements of Camimex Joint Stock Company (hereinafter referred to as "the Company"), which were prepared on 28 August 2026, from page 05 to page 57, including the Interim Statement of Financial Position as of 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026, and the Notes to the Interim Financial Statements.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the preparation, true and fair presentation of the Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements; and responsible for such internal control as the Company's Board of Management determines necessary to enable the preparation and presentation of the Interim Financial Statements to be free from material misstatement due to fraud or error.

Responsibility of Auditors

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

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion of Auditors

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

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



Nguyễn Hữu Danh
Partner

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

Can Tho City, 28 August 2026

A&C Auditing and Consulting Co., Ltd. trading as Baker Tilly A&C is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities



CAMIMEX JOINT STOCK COMPANY

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

INTERIM FINANCIAL STATEMENTS

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

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		3.197.956.427.289	2.957.278.291.939
I. Cash and cash equivalents	110		40.519.668.478	23.883.997.054
1. Cash	111	V.1	40.519.668.478	23.883.997.054
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		222.171.880.681	190.788.740.462
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Short-term held-to-maturity investments	123	V.2a	222.171.880.681	190.788.740.462
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		496.103.350.628	604.779.718.134
1. Short-term trade receivables	131	V.3	325.452.579.030	142.806.144.129
2. Short-term advances to suppliers	132	V.4	52.827.091.463	356.059.041.989
3. Short-term intra-company receivables	133		-	-
4. Receivables from construction contracts under percentage of completion method	134		-	-
5. Other short-term receivables	135	V.5a	117.823.680.135	105.914.532.016
6. Allowance for short-term doubtful debts	136		-	-
7. 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	142		(153.580.733.831)	(138.981.180.546)
V. Current biological assets	150		-	-
1. Short-term livestock intended for one-time harvest	151		-	-
2. Short-term seasonal or one-time harvest crops	152		-	-
3. Provisions for impairment of current biological assets	153		-	-
VI. Other current assets	160		81.460.385.470	55.369.410.268
1. Short-term deferred expenses	161	V.7a	2.540.219.434	1.607.123.747
2. Deductible VAT	162		34.381.672.105	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	-



CAMIMEX JOINT STOCK COMPANY

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

INTERIM FINANCIAL STATEMENTS

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

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B- NON-CURRENT ASSETS	200		1.003.802.162.357	938.584.843.265
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. Working capital in affiliates	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215	V.5b	1.030.000.000	1.030.000.000
6. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	220		560.968.102.216	594.343.579.526
1. Tangible fixed assets	221	V.9	403.686.591.323	424.013.950.022
- Historical cost	222		822.212.559.154	811.257.579.109
- Accumulated depreciation	223		(418.525.967.831)	(387.243.629.087)
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. Provisions for impairment of non-current 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		169.020.060.000	115.000.000.000
1. Investments in subsidiaries	261	V.2b	40.000.000.000	40.000.000.000
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		55.912.776.116	55.522.405.499
1. Long-term deferred expenses	271	V.7b	55.912.776.116	55.522.405.499
2. Deferred income tax assets	272	V.13	-	-
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	278		-	-
TOTAL ASSETS	280		4.201.758.589.646	3.895.863.135.204

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



CAMIMEX JOINT STOCK COMPANY

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

INTERIM FINANCIAL STATEMENTS

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

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		3.025.467.370.329	2.735.505.632.088
I. Current liabilities	310		2.405.771.985.452	2.055.590.481.820
1. Short-term trade payables	311	V.14	399.434.725.968	338.195.472.919
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	2.984.183.662	2.984.183.662
4. Short-term taxes and amounts payable to the State budget	314	V.17	2.005.002.497	18.404.879.919
5. Payables to employees	315	V.18	34.873.634.004	26.094.553.934
6. Short-term accrued expenses	316	V.19	28.350.765.121	20.484.247.186
7. Short-term intra-company payables	317		-	-
8. Short-term payables relating to construction contracts under percentage of	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	V.20	10.873.216.819	15.833.513.373
11. Short-term borrowings and financial lease liabilities	321	V.21a	1.893.144.599.925	1.625.501.163.005
12. Provisions for short-term payables	322		-	-
13. Bonus and welfare fund	323	V.22	880.000.000	880.000.000
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
II. Non-current liabilities	330		619.695.384.877	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. Intra-company payables for working capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and financial lease liabilities	339	V.21b	619.695.384.877	679.915.150.268
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liability	342		-	-
13. Provisions for long-term payables	343		-	-
14. Science and technology development fund	344		-	-



CAMIMEX JOINT STOCK COMPANY

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

INTERIM FINANCIAL STATEMENTS

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

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		1.176.291.219.317	1.160.357.503.116
1. Ordinary shares with voting rights	411	V.23	978.999.980.000	978.999.980.000
- Preferred shares	411a		978.999.980.000	978.999.980.000
- Share premiums	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	197.519.461.539	181.585.745.338
- Retained profit to the end of the previous period	420a		181.585.745.338	181.585.745.338
- Retained profit for the current period	420b		15.933.716.201	-
TOTAL LIABILITIES AND OWNER'S EQUITY	440		4.201.758.589.646	3.895.863.135.204


Tran Quoc Phong
Preparer

Nguyen Thi Lam
Chief Accountant

Approved on 28 August 2026

Dang Ngoc Son
Legal Representative

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CAMIMEX JOINT STOCK COMPANY

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

INTERIM FINANCIAL STATEMENTS

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

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 services	01	VI.1	1.652.567.490.648	1.329.211.222.719
2. Revenue deductions	02	VI.2	4.846.670.322	3.233.618.688
3. Net revenue from sales of goods and provisions of services	10		1.647.720.820.326	1.325.977.604.031
4. Cost of sales	11	VI.3	1.445.979.128.751	1.064.298.633.128
5. Gross profit from sales of goods and provisions of services	20		201.741.691.575	261.678.970.903
6. Gain/loss on disposal, liquidation of investment properties	21		-	-
7. Financial income	22	VI.4	31.384.867.693	20.314.713.884
8. Financial expenses	23	VI.5	99.225.174.309	109.357.883.312
In which: Interest expenses	24		89.825.231.106	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	33.861.599.915	33.589.473.263
11. Net operating profit	30		18.125.399.755	59.212.716.666
12. Other income	31	VI.8	1.301.631.763	4.388.664.776
13. Other expenses	32	VI.9	805.777.821	702.191.491
14. Other profit	40		495.853.942	3.686.473.285
15. Total accounting profit before tax	50		18.621.253.697	62.899.189.951
16. Current income tax	51	V.17	2.687.537.496	9.991.627.011
17. Deferred income tax	52		-	-
18. Profit after tax	60		15.933.716.201	52.907.562.940
19. Basic earning per share	70	VI.10		
20. Diluted earnings per share	71	VI.10		

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Approved on 28 August 2026

Dang Ngoc Son
Legal Representative

Tran Quoc Phong
Preparer

Nguyen Thi Lam
Chief Accountant

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



CAMIMEX JOINT STOCK COMPANY

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

INTERIM FINANCIAL STATEMENTS

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

INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

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
I. Cash flows from operating activities				
1. Profit/loss before tax	01		18.621.253.697	62.899.189.951
2. Adjustments for:				
- Depreciation/Amortization of fixed assets and investment properties	02	V.9, V.10, V.11	58.730.176.518	62.098.011.602
- 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	(11.824.454.303)	(7.665.586.887)
- Borrowing costs	06	VI.5	89.825.231.106	67.485.327.593
- Other adjustments	07		-	-
3. Operating profit/loss before movements in working capital	08		174.303.048.246	218.962.374.985
- Increase/decrease of receivables	09		132.423.131.238	(30.992.271.040)
- Increase/decrease of inventories	10		(289.844.269.296)	(417.984.824.785)
- Increase/decrease of payables	11		71.253.360.725	50.614.638.422
- Increase/decrease of deferred expenses	12		(1.323.466.304)	(41.714.412.557)
- Increase/decrease of trading securities	13		-	-
- Interest expenses paid	14	V.19, VI.5	(81.958.713.171)	(45.805.007.239)
- Corporate income tax paid	15		-	-
- Other cash inflows	16		-	-
- Other cash outflows	17		-	-
Net cash flows generated from/(used in) operating activities	20		4.853.091.438	(266.919.502.214)
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.12, V.14, V.21b	(58.473.728.879)	(3.764.016.457)
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 equity 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/(used in) investing activities	30		(178.876.069.295)	(154.101.974.683)

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



CAMIMEX JOINT STOCK COMPANY

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

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 202

Interim Cash Flow Statement (cont.)

ITEMS	Code	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	3.302.366.466.114	2.654.438.099.948
4. Repayment for borrowing principal	34	V.21	(3.087.391.877.492)	(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		-	-
Net cash flows generated from/(used in) financing activities	40		193.565.251.889	294.159.700.343
Net cash flows during the year	50		19.542.274.032	(126.861.776.554)
Beginning cash and cash equivalents	60	V.1	23.883.997.054	133.412.919.111
Effects of fluctuations in foreign exchange rates	61		(2.906.602.608)	3.054.403.084
Ending cash and cash equivalents	70	V.1	40.519.668.478	9.605.545.641


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

INTERIM FINANCIAL STATEMENTS

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

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

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

2. Business field

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

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. Company Structure***Subsidiary***

The Company makes investments in one subsidiary, Camimex Organic Limited Company, with its head office in Nha Hoi Hamlet, Tam Giang Commune, Ca Mau Province, Vietnam. The subsidiary’s principal business activities include production and sale of aquatic species, shrimp farming, and inland aquaculture. As of the end of the accounting period, the Company’s ownership interest in this subsidiary was 79,21%; the percentage of voting rights and percentage of benefit are proportional to the ownership interest.

6. Headcount

As of the reporting date, the Company’s headcount is 1.458 (headcount at the beginning of the year 1.457).

7. Statement of information comparability on the Interim Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period. During the period, the Company adopted 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”) in place of Circular No. 200/2014/TT-BTC dated 22 December 2014 (“Circular 200”). Accordingly, certain items in the Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the “Beginning balance” and “Previous period” columns on the Interim Financial Statements have been restated in accordance with the new classifications and terminology of Circular 99 to ensure comparability. These changes do not affect the Company’s total assets, total liabilities, owner’s equity, and profit after tax.

8. Other information

The Company’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

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Notes to the Interim Financial Statements (cont.)

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 Company is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is the Vietnamese Dong ("VND"), as transactions are primarily conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") and the Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the 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 No. 99 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

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

1. Accounting convention

The Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

2. Foreign currency transactions

Transactions denominated in foreign currencies are translated at the spot exchange rate at the date of transaction. The balances of foreign currency-denominated monetary items as of the end of the accounting period (excluding foreign currency-denominated accounts receivable for which an Allowance for doubtful debts has been established) are revalued at the average buying and selling rates for transfer transactions of the Vietcombank Ca Mau Branch (the Bank with which the Company regularly conducts transactions).

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

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Notes to the Interim Financial Statements (cont.)

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).

3. Cash and cash equivalents

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.

4. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. Held-to-maturity investments include: term deposits and other held-to-maturity investments or of a similar nature, and do not include derivative instruments.

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 the 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 value 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.

If a held-to-maturity investment with a floating interest rate is periodically repriced based on market conditions, and such repricing eliminates the discount or premium related to the instrument's advantage or disadvantage, the discount or premium is allocated over the period from the purchase date to the next interest rate reset date (the date on which the bond's nominal interest rate is determined based on market interest rate fluctuations). In the case of a held-to-maturity investment with a floating interest rate that is periodically reset based on market conditions, if the discount or premium related to the instrument's advantages or disadvantages is not fully offset by the floating interest rate adjustments, 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 exist in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

Investments in subsidiary

Subsidiary

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the ability to control the financial and operating policies of the investee in order to obtain economic benefits from the activities of that enterprise.

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Initial recognition

Investments in subsidiary are initially recognized at costs, including the cost of acquisition or capital contributions plus costs directly attributable to the investments. Following initial recognition, investments in subsidiaries are subsequently measured at cost. In case the Company borrows funds to invest in a subsidiary, 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, investments in subsidiary is subsequently measured at cost.

Profits from periods prior to the acquisition of the investment are recorded as a reduction in the carrying amount of that investment. Profits from periods after the acquisition of the investment are recognized as financial 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 subsidiary

Provisions for impairment of investments in subsidiary are recognized when a subsidiary incurs a loss or the investment becomes impaired, resulting in the possibility that the Company may incur a loss of capital. The amount of the provision is calculated by multiplying the Company's percentage of actual paid-in capital in the subsidiary as of the end of the accounting period by the difference between the owners' actual investment and the subsidiary's owner's equity at that same date. If the subsidiaries are consolidated into the Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Any increase or decrease in the allowance for investment losses in subsidiaries that must be recognized at the end of the accounting period is recorded as a financial expense.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity instruments where the Company does not have control, joint control, or significant influence over the investee.

Investments in equity instruments of other entities are subject to initial recognition at cost, which includes the purchase price or capital contribution plus costs directly attributable to the investment (transaction costs, brokerage fees, advisory fees, audit fees, duties, taxes, and bank charges, etc.). In case the Company borrows funds to invest in equity instruments of other entities 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 Company's financial 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 determined, the provision is based on the market value of the shares.
- For investments where fair value cannot be determined at the reporting date, the provision is established based on the investee's loss, with the provision amount equal to the Company's

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Notes to the Interim Financial Statements (cont.)

percentage of actual paid-in capital in the investee at the end of the accounting period multiplied (x) by the difference between the actual investment by the owners and the investee's owner's equity at the same time.

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.

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

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 and decreases in the balance of the Allowance for doubtful debts as of the end of the accounting period are recognized as general and administrative expenses.

6. Inventories

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

Cost of inventories is determined as follows:

- For materials: 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.

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

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 Interim Statement of Financial Position.



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7. 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 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 Financial Statements.

The Company 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 method of allocating 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, according to technical requirements, must undergo periodic repairs and maintenance, the expenses on repairing and maintaining fixed assets periodically are recognized as deferred expenses and amortized into operation costs on a straight-line basis starting from the period in which the repairs and maintenance are completed and the asset is put back into use until the next scheduled repair or maintenance is required (usually 3 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 amortized into production and 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.

8. 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 Company to acquire the assets up to the time when it is brought to its working condition for its intended use.

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 Company. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the period. 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 amortized gradually into operation costs until the next routine repair or maintenance period.



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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 year.

Tangible fixed assets are depreciated using the straight-line method based on 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 for various types of tangible fixed assets 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

9. 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. Finance lease assets are presented at cost less accumulated depreciation. Historical cost is the lower cost 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 the rate specified in the lease agreement or the Company'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 Company 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 periods for various types of financial leased assets are as follows:

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

10. 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 Company 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, 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 derecognized, 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.

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The Company's intangible fixed assets include:

Land use rights

Land use right includes all the actual expenses paid by the Company directly related to the land being used, including payments made to obtain the land use right, compensation and site clearance costs, land levelling costs, registration fees, etc. Land use rights are amortized using the straight-line method over 05 years. 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 Company until the date the software is put into use. Computer software is amortized in accordance with the straight-line method in 3 years.

Trademarks and 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.

11. 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 expenses are recognized as deferred expenses and amortized to operating expenses over the period until the next scheduled repair or maintenance.

12. 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 reflect commercial payables arising from transactions involving the purchase of merchandise, services, or assets, where the vendor is an entity independent of the Company.
- Accrued expenses reflect: amounts payable for merchandise and services received from vendors or provided to customers during the period but not yet paid due to insufficient supporting



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documents, records, or accounting records; Payables to employees for vacation pay; and other operation costs that must be accrued in advance (such as costs during seasonal production shutdowns and interest expenses payable).

- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of goods or provisions of services.

Payables and accrued expenses are classified as current or non-current on the Statement of Financial Position based on their remaining maturity as of the end of the accounting period.

13. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Company has no right to refuse its obligation to pay dividends to shareholders under the provisions of securities law and the Company's Articles of Association.

Preferred dividends 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. If classified as owner's equity, preferred share dividends are treated similarly to common stock dividends. Upon recognizing the payment obligation, dividends/profits payable in cash are recorded in "Payables for dividends and profit distributions" and presented as a liability on the Statement of Financial Position.

14. 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 Company'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 Company's Charter.

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.

15. Profit distribution

Profit after tax is distributed to shareholders after setting aside funds in accordance with the Company's Articles of Association and applicable laws, and after approval by the General Shareholders' Meeting.

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

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revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

16. Recognition of revenue and income

Revenue from sales of merchandise and finished goods

Revenue from sales of merchandise, finished goods shall be recognized when the Company fulfills its performance obligations under the contract by transferring control of the merchandise and finished goods to the customer, and all of the following conditions are satisfied:

- The Company transfers most of risks and benefits incident to the ownership of merchandise or products to customers.
- The Company no longer retains the rights to manage the merchandise or products as an owner or the right to control them.
- The amount of revenue can be measured reliably.
- The Company 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 Company fulfils its contractual obligations and all of the following conditions are satisfied:

- 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 Company 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 service for materials and merchandise is the actual amount received for the processing services, excluding the value of the materials and merchandise received for processing. The value of materials and merchandise received for processing is tracked separately and disclosed in the Financial Statements.

Interest

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

17. Revenue deductions

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.



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In cases where products or services were consumed in prior periods but trade discounts or sales returns arise in a subsequent period, the Company records a reduction in revenue according to the following principle:

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

18. Borrowing costs

Borrowing costs are interest and other costs that the Company 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 Company and the borrowing costs can be reliably measured.

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

- Expenditures for the construction or production of the asset have 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.

For general borrowings that are used, in part, for the construction or production of assets in progress, capitalized borrowing costs are determined based on the capitalization rate applicable to the weighted-average accumulated costs incurred in the construction or production of such assets. The capitalization rate is calculated based on the weighted-average interest rate of outstanding loans during the period, excluding separate loans specifically intended for the acquisition of a particular asset.

19. 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.



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When the Company recognizes revenue, it shall recognize the cost 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.

20. Corporate income tax

The Company's corporate income tax accounting policy is implemented in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/NĐ-CP dated 15 December 2025, issued by the Government, which provides detailed regulations on certain provisions of the Corporate Income Tax Law, guidance documents from the Ministry of Finance, and other relevant legal regulations. Corporate income tax expenses include current income tax and deferred income tax.

Current corporate income tax

Current income tax is the amount of corporate income tax payable, calculated based on assessable income for the year and the current corporate income tax rate. The difference between assessable income and accounting profit results from adjustments for temporary differences between tax and accounting treatments, non-deductible expenses, non-taxable income, and carried-forward losses.

On a quarterly basis, the Company determines and records the estimated corporate income tax payable. At the end of the fiscal year, the Company determines the actual corporate income tax payable based on the final tax return and adjusts any differences from the amount provisionally recorded 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 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, affect 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.

The carrying amount 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



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on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

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

- The Company 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 Company 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.

21. 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 Company include:

- Subsidiaries.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, 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 Company's operations, including the Board of Management, other management members and their close family members.
- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by key management personnel or major shareholders of the Company and entities that share key management personnel with the Company.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Company, including the individual's parents, spouse, children and siblings.

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.

22. 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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Notes to the Interim Financial Statements (cont.)

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 Company's organizational structure, management and internal 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.

Information regarding the division is prepared and presented in accordance with the accounting policies applied to the preparation and presentation of the Company's Financial Statements.

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

1. Cash and cash equivalents

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash on hand	94.252.631	211.896.916
Cash in bank	40.425.415.847	23.672.100.138
- 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
- Banks and other organizations	7.167.592.839	583.617.936
Total	40.519.668.478	23.883.997.054

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

The Company's financial investments include held-to-maturity investments and equity investments in other entities. The Company's financial investments are as follows:

2a. Held-to-maturity investments

	Ending balance			Beginning balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
<i>Short-term</i>	222.171.880.681	222.171.880.681	-	190.788.740.462	190.788.740.462	-
Term deposits	222.171.880.681	222.171.880.681	-	190.788.740.462	190.788.740.462	-
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 (*)	25.000.000.000	25.000.000.000	-	10.000.000.000	10.000.000.000	-
Other banks (*)	14.254.200.000	14.254.200.000	-	18.574.200.000	18.574.200.000	-
Term deposit -accrued interest	6.094.171.010	6.094.171.010	-	2.097.236.898	2.097.236.898	-
<i>Long-term</i>	3.020.000.000	3.020.000.000	-	-	-	-
Term deposits	3.020.000.000	3.020.000.000	-	-	-	-
Nam A Bank - Ca Mau Branch (*)	3.000.000.000	3.000.000.000	-	-	-	-
Woori Bank Vietnam Limited - Saigon Branch	20.000.000	20.000.000	-	-	-	-
Total	225.191.880.681	225.191.880.681	-	190.788.740.462	190.788.740.462	-

(*) 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
<i>Investments in subsidiary</i>	40.000.000.000	40.383.032.655	-	40.000.000.000	45.148.502.617	-
Camimex Organic Limited Company (i)	40.000.000.000	40.383.032.655	-	40.000.000.000	45.148.502.617	-
<i>Equity investments in other entities</i>	126.000.060.000	130.928.483.228	-	75.000.000.000	76.755.185.451	-
Camimex Foods Joint Stock Company (ii)	50.000.000.000	54.928.423.228	-	50.000.000.000	51.750.719.350	-
Camimex Farm Joint Stock Company (iii)	76.000.060.000	76.000.060.000	-	25.000.000.000	25.004.466.101	-
Total	166.000.060.000	171.311.515.883	-	115.000.000.000	121.903.688.068	-

(i) According to Business Registration Certificate No. 20001014506, initially registered on 07 April 2011, and 5th amended on 03 December 2020, issued by the Ca Mau Province Department of Planning and Investment (now the Ca Mau Province Department of Finance), the Company invested VND 40.000.000.000 in Camimex Organic Limited Company, equivalent to 79,21% of its charter

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Notes to the Interim Financial Statements (cont.)

capital. As of the end of the accounting period, the Company had fully contributed its charter capital to this company.

- (ii) The Company 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.
- (iii) During the period, the Company purchased an additional 3.400.004 shares of Camimex Farm Joint Stock Company at a purchase price of VND 51.000.060.000. As of the end of the accounting period, the Company 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).

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.

Operating performance of the subsidiary

Camimex Organic Limited Company is currently operating normally, with no significant changes compared to the previous period.

Transactions with subsidiary

Transactions between the Company and its subsidiaries is presented in Note No. VII.1b.

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>	111.801.941.637	-	135.139.868.093	-
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	96.662.659.779	-	74.301.735.541	-
Total	325.452.579.030	-	142.806.144.129	-

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



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Notes to the Interim Financial Statements (cont.)**4. Short-term advances to suppliers**

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Advances to related parties</i>	-	13.246.534.603
Camimex Farm Joint Stock Company	-	1.450.719.622
Thao Anh Fish Joint Stock Company	-	11.795.814.981
<i>Advances to other suppliers</i>	52.827.091.463	342.812.507.386
TKT Mechanical and Refrigeration Co., Ltd.	9.339.696.296	10.986.368.106
Xuan Nguyen Seafood One Member Limited Liability Company	21.468.931.432	291.579.400.151
Other suppliers	22.018.463.735	40.246.739.129
Total	52.827.091.463	356.059.041.989

In which:

	<u>Ending balance</u>	<u>Beginning balance</u>
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 party</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>	117.823.680.135	-	102.930.179.896	-
Mr. Nguyen Xuan Toan - Advance	-	-	61.429.581.534	-
Advance	5.896.987.632	-	4.071.069.581	-
Mr. Ha Van Bang - Deposit for the purchase of shares	66.500.000.000	-	-	-
Short-term deposits, mortgages, and deposits	30.038.214.009	-	28.511.534.705	-
Other short-term receivables	15.388.478.494	-	8.917.994.076	-
Total	117.823.680.135	-	105.914.532.016	-

5b. Other long-term receivables

This item reflects long-term deposits.

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



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Notes to the Interim Financial Statements (cont.)**6. Inventories**

	Ending balance		Beginning balance	
	Cost	Allowance	Cost	Allowance
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:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	138.981.180.546	81.035.505.166
Additional extraction of allowance	14.599.553.285	2.680.841.504
Ending balance	153.580.733.831	83.716.346.670

7. Deferred expenses**7a. Short-term deferred expenses**

	Ending balance	Beginning balance
Tools	646.124.434	1.143.185.447
Expenses of fixed asset repairs	255.344.882	424.360.481
Solar power system rental costs	1.013.124.000	-
Other short-term prepaid expenses	625.626.118	39.577.819
Total	2.540.219.434	1.607.123.747

7b. Long-term deferred expenses

	Ending balance	Beginning balance
Tools	2.108.835.337	2.728.251.586
Expenses of fixed asset repairs	7.108.702.822	5.230.009.871
Land rental expenses (*)	46.049.115.028	46.846.320.274
Other long-term prepaid expenses	646.122.929	717.823.768
Total	55.912.776.116	55.522.405.499

(*) Land rental expenses with a carrying value of VND 46.049.115.028 have been mortgaged to secure the borrowings from banks (see Notes No. V.21a and V.21b).

8. Other current assets

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 restricted 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.

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



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Notes to the Interim Financial Statements (cont.)**9. Tangible fixed assets**

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

Some tangible fixed assets, of which the carrying value is VND 270.146.533.290, have been mortgaged to secure the borrowings from banks and organizations (see Note No. V.21a).

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

	Historical cost	Accumulated depreciation	Carrying value
<i>Buildings and structures</i>	<i>370.817.622.852</i>	<i>142.379.092.781</i>	<i>228.438.530.071</i>
Processing plant	63.540.983.589	4.180.327.875	59.360.655.714
Other buildings and structures	307.276.639.263	138.198.764.906	169.077.874.357
<i>Machinery and equipment</i>	<i>404.873.183.444</i>	<i>246.629.666.933</i>	<i>158.243.516.511</i>
Other machinery and equipment	404.873.183.444	246.629.666.933	158.243.516.511
<i>Vehicles</i>	<i>44.424.988.862</i>	<i>27.709.775.793</i>	<i>16.715.213.069</i>
Lexus LX600, license plate 51K 718,25	9.181.236.364	2.830.881.211	6.350.355.153
Other vehicles	35.243.752.498	24.878.894.582	10.364.857.916
<i>Office equipment</i>	<i>2.096.763.996</i>	<i>1.807.432.324</i>	<i>289.331.672</i>
Other Office equipment	2.096.763.996	1.807.432.324	289.331.672
Total	822.212.559.154	418.525.967.831	403.686.591.323

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

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



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Notes to the Interim Financial Statements (cont.)

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 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
Amortization				
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

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



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Notes to the Interim Financial Statements (cont.)

(*) 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 No. 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

(*) 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 to secure 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 Company has not recognized deferred income tax assets for non-deductible interest expenses amounting to VND 73.467.378.717 as of the end of the accounting period (beginning balance: VND 73.467.378.717) because it is considered unlikely that sufficient future taxable income will be available against which these benefits can be utilized.

The details of 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/NDD-CP dated 10 February 2025, issued by the Government, the portion of non-deductible interest expenses in the current tax period is carried forward to the next tax period, for a maximum of 05 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 profits will be available to utilize the carried-forward interest expense.



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Notes to the Interim Financial Statements (cont.)**14. Short-term trade payables**

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	91.745.214.604	54.595.856.735
Camimex Organic Limited Company	91.745.214.604	34.781.386.524
Camimex Foods Joint Stock Company	-	19.313.008.273
Hung Thuan TS Company Limited <i>(the company is no longer a related party during the period)</i>	-	501.461.938
<i>Payables to other suppliers</i>	307.689.511.364	283.599.616.184
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	167.167.289.378	132.803.352.116
Total	399.434.725.968	338.195.472.919

In which:

	<u>Ending balance</u>	<u>Beginning balance</u>
Short-term trade payables for acquisition of fixed assets/construction-in-progress	8.753.581.958	3.059.819.740

The Company has no other overdue trade payables.

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>Payable dividend to related parties</i>	487.101.685	487.101.685
Mr. Bui Si Tuan	200.368.069	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>	2.497.081.977	2.497.081.977
Other shareholders	2.497.081.977	2.497.081.977
Total	2.984.183.662	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 overdue because the Company and its shareholders have agreed to postpone payment to allow the Company to proactively manage its capital to support business operations. The Company plans to pay this dividend to shareholders in accordance with its capital management plan in the near future.



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Notes to the Interim Financial Statements (cont.)**17. Short-term taxes and amounts payable to the State budget**

Statement of changes in tax and other obligations to the State Budget is presented in the attached Appendix 02.

Value added tax (VAT)

The Company has 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%
- Preliminary processing of aquatic products	5%
- Processing of aquatic products	10%
- Other services	10%

During the period, the Company is entitled to the value-added tax rate of 8% for goods and services currently subject to the tax rate of 10% in accordance with Clauses 1 and 2, Article 1 of Decree No. 174/2025/NĐ-CP dated 30 June 2025 of the Government stipulating the value-added tax reduction policy under Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.

Export-import duties

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

Corporate income tax

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.

The Company has to pay corporate income tax on other income at the rate of 20%.

The estimated corporate income tax payable during the period is as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Total accounting profit before tax	18.621.253.697	62.899.189.951
Increases/(decreases) of accounting profit to determine taxable income:		
• Non-deductible interest expenses ⁽ⁱ⁾	-	11.051.294.583
• Other increase	9.539.745.515	20.774.240.485
• Decrease	(1.352.979.783)	(1.709.023.697)
Taxable income	26.808.019.429	93.015.701.322
Income exempted from tax	(5.069.440.000)	-
Assessable income	21.738.579.429	93.015.701.322

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



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CAMIMEX JOINT STOCK COMPANY

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Notes to the Interim Financial Statements (cont.)

	Accumulated from the beginning of the year	
	Current year	Previous year
Corporate income tax rate	20%	20%
<i>Corporate income tax payable at common tax rate</i>	<i>4.347.715.885</i>	<i>18.603.140.264</i>
<i>Differences due to the application of rate other than common tax rate</i>	<i>(1.660.178.389)</i>	<i>(8.611.513.253)</i>
Corporate income tax payable	2.687.537.496	9.991.627.011

- (i) Non-deductible interest expense is carried forward to subsequent taxable periods for the purpose of determining the amount of deductible interest expense, to the extent that deductible interest expense in those periods is below the prescribed cap. Such interest expenses may be carried forward for a maximum of five (5) consecutive years, commencing from the year following the year in which the non-deductible interest expense is incurred.

Determination of corporate income tax liability of the Company 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 Financial Statements can be changed upon the inspection of tax authorities.

Natural resource tax

The Company must pay a natural resource tax on the extraction of groundwater and surface water at the unit prices of VND 5.000/m³ for groundwater and VND 40.000/m³ for surface water.

Other taxes

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

Fees, legal fees, and other duties

The Company has declared and paid these amounts 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

	Ending balance	Beginning balance
<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>11.120.927.884</i>	<i>9.912.741.376</i>
Borrowing interest expenses	11.120.927.884	9.912.741.376
Total	28.350.765.121	20.484.247.186



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Notes to the Interim Financial Statements (cont.)**20. Other short-term payables**

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related party</i>	-	468.624.694
Camimex Foods Joint Stock Company - Export entrustment	-	468.624.694
<i>Payables to other organizations and individuals</i>	10.873.216.819	15.364.888.679
Trade Union's expenditure	8.323.647.104	9.341.491.650
Social insurance premium, health insurance premiums, unemployment insurance premiums	-	3.503.167.106
Receipt of short-term deposits	974.999.999	1.449.999.999
Other short-term payables	1.574.569.716	1.070.229.924
Total	10.873.216.819	15.833.513.373

The Company 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 payables to related parties</i>	355.634.901.874	397.261.822.114
Borrowing from Ms. Le Thi Dieu ^(xiii)	2.000.000.000	1.450.000.000
Borrowing from Camimex Group Joint Stock Company ^(xii)	236.664.384.061	195.811.822.114
Borrowing from Camimex Farm Joint Stock Company ^(xii)	116.970.517.813	200.000.000.000
<i>Short-term borrowings payables to other organizations and individuals</i>	1.497.110.915.881	1.187.814.401.884
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 Branch ^(ix)	112.694.530.400	49.929.502.600
Borrowing from VIB – Can Tho Branch ^(x)	199.108.779.321	-
Borrowing from Chailease International Leasing Company Limited ^(xi)	4.958.333.335	-
Short-term borrowings from other individuals ^(xiii)	6.060.961.041	2.350.000.000
Current portions of long-term borrowings (see Note No. V.21b)	111.014.318.268	70.102.655.489
<i>Current portions of financial lease liabilities (see Note No. V.21b)</i>	40.398.782.170	40.424.939.007
Total	1.893.144.599.925	1.625.501.163.005

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

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



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Notes to the Interim Financial Statements (cont.)

- (i) A 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) A 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) A 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).
- (iv) 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) A 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) A 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) A 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) A 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) A borrowing from SeABank Ca Mau Branch to supplement working capital, with a credit limit of VND 150.000.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 6 months. This borrowing is secured by pledging term deposits, the right to claim debts and mortgaging finished goods (see Notes No. V.2a, V.3, and V.6).

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



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Notes to the Interim Financial Statements (cont.)

- (x) A 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).
- (xi) A 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 by a pledge of machinery and equipment and a guarantee of the third party (see Notes No. V.9 and VII.1a).
- (xii) Unsecured borrowings to 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.
- (xiii) Short-term borrowings from other individuals are soft borrowings.

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

21b. Long-term borrowings and financial lease liabilities

	<u>Ending balance</u>	<u>Beginning balance</u>
Long-term borrowings payables to other organizations	553.121.643.466	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 ResponsAbility Sicav (Lux) ⁽ⁱⁱⁱ⁾	49.359.268.302	54.292.659.564
ResponsAbility Climate Smart Agriculture & Food Systems Fund, Sicav-Raif ^(iv)	56.953.000.735	62.645.376.846
Borrowing from Nederlandse Financierings-Maatschappij Voor Ontwikkelingslanden N.V ^(v)	354.861.000.000	395.655.000.000
Long-term finance lease financial payables 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	4.087.108.169	5.061.984.443

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



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Notes to the Interim Financial Statements (cont.)

	<u>Ending balance</u>	<u>Beginning balance</u>
Branch for business operation at the floating interest rate and the term is 05 years		
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	619.695.384.877	679.915.150.268

The Company is capable of repaying its long-term borrowings and financial lease liabilities.

- (i) The 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) A 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) The 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.
- (iv) The 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.
- (v) The borrowing from 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).
Repayment schedule of long-term borrowings and financial lease liabilities is as follows:

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Notes to the Interim Financial Statements (cont.)

	Total debts	1 year or less	More than 1 year to 5 years	More than 05 years
Ending balance				
Long-term bank borrowings	115.488.726.356	23.540.351.927	89.819.963.711	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	771.108.485.315	151.413.100.438	578.137.974.159	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 institutions	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
This period						
Long-term borrowings payables to other organizations	604.415.310.218	12.720.771.000	(1.856.055.554)	(69.372.228)	(62.089.009.970)	553.121.643.466
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	25.177.852.257	(1.856.055.554)	(69.372.228)	(83.472.189.866)	619.695.384.877
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

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



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Notes to the Interim Financial Statements (cont.)**21c. Overdue borrowings and financial lease liabilities**

The Company has no overdue borrowings and financial lease liabilities.

22. Bonus and welfare fund

The Company has only a welfare fund. The details 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-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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Notes to the Interim Financial Statements (cont.)**24c. Treated doubtful debts**

	Ending balance	Beginning balance	
	(VND)	(VND)	Reason for writing-off
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 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	-
Revenue from sales of finished goods	1.638.820.651.494	1.305.047.221.639
Revenue from provisions of services	12.716.519.154	24.164.001.080
Total	1.652.567.490.648	1.329.211.222.719

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

Provision of services transactions to related parties are disclosed 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	-
Costs of finished goods sold	1.418.927.943.628	1.042.439.998.843
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	1.445.979.128.751	1.064.298.633.128

4. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Demand deposit interest	18.888.397	5.143.797
Term deposit interest	6.709.559.758	4.604.086.886
Profit received	5.069.440.000	-
Interest on advances for purchases	7.863.160.044	-
Exchange gain arising	11.723.819.494	15.705.483.201
Total	31.384.867.693	20.314.713.884

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

	Accumulated from the beginning of the year	
	Current year	Previous year
Borrowing costs	89.825.231.106	67.485.327.593
<i>In which: Interest expense on financial assets</i>	5.205.947.258	4.363.473.518
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	99.225.174.309	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>	31.313.641.405	30.203.974.825
- <i>Export commission expenses</i>	10.240.267.392	12.606.927.404
- <i>Other expenses for external services</i>	15.178.730.661	12.205.382.822
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	13.146.361.964	10.269.115.009
Office stationery	117.969.266	261.900.095
Depreciation/(amortization) of fixed assets	4.445.406.916	4.386.509.368
Taxes, fees and legal fees	37.915.872	19.320.000
Expenses for external services	392.353.791	420.710.075
Other expenses	15.721.592.106	18.231.918.716
Total	33.861.599.915	33.589.473.263

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
Revenue from wastewater treatment	588.274.950	-
Income from sales support, compensation	-	192.360.586
Collection of written-off doubtful debts	-	802.327.931
Other income	667.902.268	332.476.258
Total	1.301.631.763	4.388.664.776

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



CAMIMEX JOINT STOCK COMPANY

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

INTERIM FINANCIAL STATEMENTS

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

Notes to the 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	443.781.156	156.422.905
Fines for late payment of borrowing interest	4.387.296	84.328.527
Payment for severance allowances to the employees resigned	-	129.000.270
Expenses for balance treatment	45.091.684	239.488.975
Other expenses	1.298.928	92.950.814
Total	805.777.821	702.191.491

10. Earnings per share

Information on earnings per share is presented in 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	1.441.382.268	-
Cost of materials and supplies	1.310.002.701.836	917.032.616.911
Labor costs	89.144.364.046	89.006.344.707
Depreciation/(amortization) of fixed assets	58.730.176.518	62.098.011.602
Expenses for external services	60.943.114.133	61.994.427.016
Other expenses	41.493.375.154	47.590.317.701
Total	1.561.755.113.955	1.177.721.717.937

VII. OTHER DISCLOSURES**1. Transactions and balances with related parties**

The Company's related parties include key management personnel, their related individuals and other related parties.

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

Key management personnel include: the Board of Directors, the Supervisory Board, and the Board of Management. Individuals related to key management personnel are their close family members.

Transactions with the key management personnel and their related individuals

The Company has not entered into any transactions involving the sale of goods or the provision of services to 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
Individuals related to key management personnel		
Borrowing	54.250.000.000	250.000.000
Repayment of borrowing	53.700.000.000	250.000.000

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



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CAMIMEX JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS

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

Notes to the Interim Financial Statements (cont.)*Guarantee commitment*

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 presented in Notes No. V.16 and V.21a.

Remuneration of the key management personnel is as follows:

Full Name	Position	Accumulated from the beginning of the year	
		Current year	Previous year
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
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 Company include:

Other related parties	Relationship
Camimex Group Joint Stock Company	The parent company
Camimex Organic Limited Company	Subsidiary
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

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



CAMIMEX JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS

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

Notes to the Interim Financial Statements (cont.)

Other related parties	Relationship
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)	A company with a major shareholder who has close ties to a member of the company's Board of Directors

Transactions with other related parties

The Company engaged in transactions involving the sale of goods and the provision of services, as well as 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	7.667.982.258
Purchases of merchandise	-	20.721.806.191
Service costs	8.551.570.813	9.734.259.259
Borrowings	307.864.865.469	13.334.477.113
Repayment of borrowing	267.012.303.522	19.825.908.567
Borrowing expenses	14.565.180.742	15.048.036.534
<i>Camimex Organic Limited Company</i>		
Purchase of merchandise	213.257.341.157	210.493.222.882
Service fees for the ecological shrimp project	-	1.086.134.544
Borrowings	167.250.560.000	89.250.000.000
Repayment of borrowing	167.250.560.000	89.250.000.000
Profit received	5.069.440.000	-
<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 and finished goods	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

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



CAMIMEX JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS

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

Notes to the Interim Financial Statements (cont.)

	Accumulated from the beginning of the year	
	Current year	Previous year
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 Company Limited</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
Purchases of merchandise and finished goods	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
<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>TS Hung Thuan Co., Ltd.</i>		
<i>(the company is no longer a related party during the period)</i>		
Purchase of merchandise	-	67.889.471.800
Soft borrowing	-	112.625.000.000
Repayment of borrowing	-	112.625.000.000

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

Guarantee Commitment

Camimex Foods Joint Stock Company uses its fixed assets to secure the Company'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 No. 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.



CAMIMEX JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS

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

Notes to the Interim Financial Statements (cont.)

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 field and geographic region. The primary segment reporting is by business field, as the Company's business operations are organized and managed based on the nature of its products.

2a. Information on business segment

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

2b. Information on geographical segment

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

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

	Accumulated from the beginning of the year	
	Current year	Previous year
Overseas	1.306.264.219.028	1.276.405.469.764
Domestic	341.456.601.298	49.572.134.267
Total	<u>1.647.720.820.326</u>	<u>1.325.977.604.031</u>

3. Comparative figures

3a. Adoption of the New Accounting Standards

The fiscal year ending 31 December 2026 is the first fiscal year when the Company applies the Vietnamese Enterprise Accounting System under the Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014.

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

- For changes in accounting policies where the Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where the Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

Circular 99 does not provide specific transition guidance for the following changes. Therefore, the Company applies the non-retroactive method to dividends and profits payable.



CAMIMEX JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS

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

Notes to the Interim Financial Statements (cont.)**3b. Impact of adopting the new accounting regime**

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

<i>Interim Financial Statements</i>	Code	Previous Figures Adjustment	Adjustments due to changes in accounting policies	The following figures Adjustments	Notes
Short-term held-to-maturity investments	123	188.691.503.564	2.097.236.898	190.788.740.462	(i)
Other short-term receivables	135	108.011.768.914	(2.097.236.898)	105.914.532.016	(i)
Payables for dividends and profit distributions	313	-	2.984.183.662	2.984.183.662	(i)
Other short-term payables	320	18.817.697.035	(2.984.183.662)	15.833.513.373	(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.
- Dividends and profits payable: increased due to the reclassification of dividends and profits in accordance with Circular 99.
- Other short-term payables: decreased due to the reclassification of dividends and profit distributions in accordance with Circular 99.

4. Significant accounting judgements, estimates and assumptions

In preparing these Interim Financial Statements, the Board of Management has made estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses. 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 Interim Financial Statements for the subsequent financial year should the underlying assumptions change.

Allowance for doubtful debts

The Company 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 Company will recognize an allowance for doubtful debt in accordance with the applicable accounting requirements.



CAMIMEX JOINT STOCK COMPANY

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

INTERIM FINANCIAL STATEMENTS

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

Notes to the Interim Financial Statements (cont.)

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 Company 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 quarterly inventory counts and quality assessments for inventories.
- Adjusting production plans in line with market demand
- Implementing promotional programmes 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 Company 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 estimation.

As at 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 minimise disruptions to business operations.



CAMIMEX JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS

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

Notes to the Interim Financial Statements (cont.)

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
- Preparing complete documentation to be ready to respond to tax audits.
- Closely monitoring developments in tax legislation and updating tax estimates, where necessary, on a timely basis.

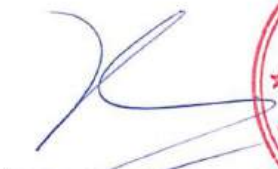
3. Subsequent events

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

Approved on 28 August 2026



Tran Quoc Phong
Preparer



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
INTERIM FINANCIAL STATEMENTS

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

Appendix 01: Increases, decreases in tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Unit: VND					
Historical costs					
Beginning balance	364.408.798.833	401.000.100.844	43.751.915.436	2.096.763.996	811.257.579.109
Acquisition during the period	6.408.824.019	3.873.082.600	1.560.521.886	-	11.842.428.505
Liquidation, disposal	-	-	(887.448.460)	-	(887.448.460)
Ending balance	370.817.622.852	404.873.183.444	44.424.988.862	2.096.763.996	822.212.559.154
<i>In which:</i>					
Assets fully depreciated but still in use	37.928.534.099	99.084.770.434	8.929.959.877	1.487.313.996	147.430.578.406
Assets waiting for liquidation	-	-	-	-	-
Accumulated depreciation					
Beginning balance	129.839.934.629	228.755.617.453	26.878.173.015	1.769.903.990	387.243.629.087
Depreciation during the period	12.539.158.152	17.874.049.480	1.719.051.238	37.528.334	32.169.787.204
Liquidation, disposal	-	-	(887.448.460)	-	(887.448.460)
Ending balance	142.379.092.781	246.629.666.933	27.709.775.793	1.807.432.324	418.525.967.831
Carrying value					
Beginning balance	234.568.864.204	172.244.483.391	16.873.742.421	326.860.006	424.013.950.022
Ending balance	228.438.530.071	158.243.516.511	16.715.213.069	289.331.672	403.686.591.323
<i>In which:</i>					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-


Tran Quoc Phong
Preparer


Nguyen Thi Lam
Chief Accountant


Dang Ngoc Son
Legal Representative



CAMIMEX JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS

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

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
Export-import duties	-	2.784.339.431	-	-	-	-	2.784.339.431
Corporate income tax	18.108.986.172	-	2.687.537.496	-	(19.254.098.889)	1.542.424.779	-
Personal income tax	249.756.920	-	298.099.348	(402.539.857)	(32.723.494)	112.592.917	-
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	-
Total	18.404.879.919	2.784.339.431	4.854.907.110	(1.866.276.864)	(19.388.507.668)	2.005.002.497	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.


Tran Quoc Phong
Preparer


Nguyen Thi Lam
Chief Accountant


Approved on 28 August 2026

Dang Ngoc Son
Legal Representative


CAMIMEX JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS

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

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

Unit: VND

	Beginning balance	Increase during the period	long-term borrowings and	Ending exchange difference	Amount paid during the period	Ending balance
Current period						
Short-term borrowings payable to related parties	397.261.822.114	529.365.425.469	-	-	(570.992.345.709)	355.634.901.874
Short-term borrowings payable to other organizations and individuals	1.187.814.401.884	2.760.280.269.645	62.089.009.970	1.470.710.611	(2.514.543.476.229)	1.497.110.915.881
Current portions of financial lease	40.424.939.007	-	21.383.179.896	-	(21.409.336.733)	40.398.782.170
Total	1.625.501.163.005	3.289.645.695.114	83.472.189.866	1.470.710.611	(3.106.945.158.671)	1.893.144.599.925
Previous period						
Short-term borrowings payable to related parties	402.303.253.568	215.209.477.113	-	-	(221.700.908.567)	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	2.528.468.099.948	33.092.040.814	14.810.243.084	(2.359.861.732.935)	1.532.760.210.931



Tran Quoc Phong
Preparer



Nguyen Thi Lam
Chief Accountant

Approved on 28 August 2026

Dang Ngoc Son
Legal Representative



CAMIMEX JOINT STOCK COMPANY

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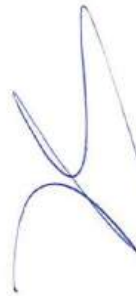
INTERIM FINANCIAL STATEMENTS

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	Total
Beginning balance of the previous year	978.999.980.000	(228.222.222)	104.674.606.047	1.083.446.363.825
Profit in the previous period	-	-	52.907.562.940	52.907.562.940
Ending balance of the previous period	978.999.980.000	(228.222.222)	157.582.168.987	1.136.353.926.765
Beginning balance of the current year	978.999.980.000	(228.222.222)	181.585.745.338	1.160.357.503.116
Profit in the current period	-	-	15.933.716.201	15.933.716.201
Ending balance of the current period	978.999.980.000	(228.222.222)	197.519.461.539	1.176.291.219.317

Tran Quoc Phong
PreparerNguyen-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

INTERIM FINANCIAL STATEMENTS

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

Appendix 05: Collateral

	Carrying value		Term of pledge, mortgage	Pledgee, mortgagee	Unit: VND
	Ending balance	Beginning balance			
<i>Held-to-maturity investments (see Note No. V.2a)</i>	219,077,709,671	188,691,503,564			
Short-term term deposits	216,077,709,671	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; - Nam A Bank - Ca Mau Branch.	
Long-term term deposits	3,000,000,000	-	As per the contract	- Sacombank - Ca Mau Branch; - VP Bank; - HDBank - Ben Tre Branch; - SeABank Ca Mau; - VIB - Can Tho Branch.	
<i>Trade receivables (see Note No. V.3)</i>	325,452,579,030	142,806,144,129			
Short-term trade receivables	325,452,579,030	142,806,144,129	As per the contract	- Vietcombank Ca Mau; - Sacombank - Ca Mau Branch; - VP Bank; - Woori Bank Vietnam Limited - Sai Gon Branch; - HDBank - Ben Tre Branch; - SeABank Ca Mau; - VIB - Can Tho Branch.	
<i>Inventories (see Note No. V.6)</i>	743,401,992,182	834,451,171,480			
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	
<i>Long-term deferred expenses (see Note No. V.7b)</i>	46,049,115,028	46,846,320,274			
Land rental expenses	46,049,115,028	46,846,320,274	As per the contract	- VP Bank - HDBank - Ben Tre Branch	
<i>Other current assets (see Note No. V.8)</i>	41,754,154,500	-			
Short-term cash in bank	24,154,154,500	-	As per the contract	- Nam A Bank - Ca Mau Branch	
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	Carrying value		Term of pledge, mortgage	Pledge, mortgagee
	Ending balance	Beginning balance		
Short-term term deposits	17.600.000.000	-	As per the contract	- Nam A Bank - Ca Mau Branch
<i>Tangible fixed assets (see Note No. V.9)</i>				
Buildings and structures	270.146.533.290 162.536.161.717	285.490.636.591 167.048.824.720	As per the contract	- Agribank - Ca Mau Branch; - Vietcombank Ca Mau;
Machinery and equipment	106.933.789.458	117.560.591.196	As per the contract	- VP Bank;
Vehicles	-	-	As per the contract	- HDBank - Ben Tre Branch;
Office equipment	676.582.115	881.220.675	As per the contract	- Chailease International Leasing Company Limited.
<i>Intangible fixed assets (see Note No V.11)</i>				
Land use right	1.149.811.542	1.000.000.000	As per the contract	- Vietcombank Ca Mau
Computer software	149.811.542	-	As per the contract	- HDBank - Ben Tre Branch
<i>Construction in progress (see Note No V.12)</i>				
Purchase of fixed assets - 11-compartment shrimp grading machine	18.124.230.000 18.124.230.000	- -	As per the contract	- VP Bank
Total	1.665.156.125.243	1.499.285.776.038		

Approved on 28 August 2026



(Signature)

Tran Quoc Phong
Preparer

(Signature)

Dang Ngoc Son
Legal Representative





**Now,
for tomorrow**

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