

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

FINANCIAL STATEMENTS

For the 3rd Quarter, 2026



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STATEMENTS OF FINANCIAL POSITION

For the 3rd Quarter, 2026

Unit: Vietnam Dong

ASSETS				
	Code	Note	Ending balance	Beginning balance
A. CURRENT ASSETS (100=110+120+130+140+150+160)	100		507.323.718.416	661.235.393.375
I. Cash and cash equivalents	110		74.901.149.409	53.810.619.150
1. Cash	111	III.1	74.901.149.409	53.810.619.150
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		91.100.000.000	120.500.000.000
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123		91.100.000.000	120.500.000.000
4. Provision for short-term held-to-maturity investments (*)	124		-	-
5. Investments in equity of other entities	125		-	-
6. Provision for impairment of other short-term investments (*)	126		-	-
III. Short-term receivables	130		206.240.844.729	335.724.024.596
1. Short-term trade receivables	131	III.2	184.873.351.890	303.778.192.481
2. Short-term repayments to suppliers	132	III.3	20.434.346.771	28.392.708.406
3. Short-term intra-company receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Other short-term receivables	135	III.4	933.146.068	3.553.123.709
6. Short-term allowances for doubtful debts (*)	136		-	-
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140		107.542.649.906	136.103.713.479
1. Inventories	141	III.5	107.542.649.906	136.103.713.479
2. Allowances for decline in value of inventories (*)	142		-	-
V. Short - term biological assets	150		-	-
1. Short - term Livestock for Slaughter	151		-	-
2. Long- term Livestock for Slaughter	152		-	-
3. Provision for impairment of biological assets short-term (*)	153		-	-
VI. Other current assets	160		27.539.074.372	15.097.036.150
1. Short-term prepaid expenses	161	III.7	1.167.776.920	1.135.646.568
2. Deductible VAT	162		26.371.297.452	13.961.389.582
3. Taxes and other receivables from government budget	163		-	-
4. Government bonds purchased for resale	164		-	-
5. Other current assets	165		-	-

STATEMENTS OF FINANCIAL POSITION

For the 3rd Quarter, 2026

Unit: Vietnam Dong

ASSETS		Code	Note		
				Ending balance	Beginning balance
B. NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)		200		93.355.769.916	56.077.650.565
I. Long-term receivables		210		-	-
1. Long-term trade receivables		211		-	-
2. Long-term prepayments to suppliers		212		-	-
3. Working capital provided to sub-units		213		-	-
4. Long-term intra-company receivables		214		-	-
5. Other long-term receivables		215		-	-
6. Long-term allowances for doubtful debts (*)		216		-	-
II. Fixed assets		220		90.742.142.538	54.358.356.800
1. Tangible fixed assets		221	III.6b	76.092.552.259	39.009.729.132
- Original Cost		222		257.872.614.852	209.697.896.742
- Accumulated depreciation (*)		223		(181.780.062.593)	(170.688.167.610)
2. Finance lease fixed assets		224			
- Original Cost		225			
- Accumulated depreciation (*)		226			
3. Intangible fixed assets		227	III.6a	14.649.590.279	15.348.627.668
- Original Cost		228		24.989.372.255	24.989.372.255
- Accumulated depreciation (*)		229		(10.339.781.976)	(9.640.744.587)
III. Long-term Biological Assets		230		-	-
1. Long - term Bearer Livestock		231		-	-
a) Bearer Livestock: Cost of Immature Phase		232		-	-
b) Bearer Livestock: Cost of Mature Phase		233		-	-
- Original Cost		234		-	-
- Accumulated Depreciation (*)		235		-	-
2. Consumable Livestock in long-term		236		-	-
3. Consumable Plants or Seasonal Crops in long-term		237		-	-
4. Provision for Loss on Biological Assets: Long term (*)		238		-	-
IV. Investment property		240		-	-
- Historical costs		241		-	-
- Accumulated depreciation (*)		242		-	-
V. Long-term assets in process		250		-	-
1. Long-term work in process		251		-	-
2. Construction-in-progress		252		-	-
VI. Long-term investments		260		-	-
1. Investments in subsidiaries		261		-	-
2. Investments in joint ventures and associates		262		-	-
3. Investments in equity of other entities		263		-	-
4. Allowances for long-term investments (*)		264		-	-
5. Held to maturity investments		265		-	-
6. Provision for long-term held-to-maturity investments (*)		266		-	-
VII. Other long-term assets		270		2.613.627.378	1.719.293.765
1. Long-term prepaid expenses		271	III.7	2.613.627.378	1.719.293.765
2. Deferred income tax assets		272		-	-
3. Long-term equipment and spare parts for replacement		273		-	-
4. Other long-term assets		274		-	-
TOTAL ASSETS (280=100+200)		280		600.679.488.332	717.313.043.940

STATEMENTS OF FINANCIAL POSITION

For the 3rd Quarter, 2026

Unit: Vietnam Dong

LIABILITIES AND OWNER'S EQUITY		Code	Note		
				Ending balance	Beginning balance
C. LIABILITIES (300=310+330)		300		286.719.858.803	432.081.766.892
I. Short-term liabilities		310		286.719.858.803	432.081.766.892
1. Short-term trade payables		311	III.9	55.767.289.424	41.349.659.738
2. Short-term prepayments from customers		312	III.10	13.113.640.300	25.676.230.828
3. Dividends and Profit Payable		313		5.223.639.921	-
4. Taxes and other payables to government budget		314	III.11	8.455.293.630	4.130.514.890
5. Payables to employees		315		35.856.778.783	42.445.517.279
6. Short-term accrued expenses		316		22.573.743.312	21.165.868.964
7. Short-term intra-company payables		317		-	-
8. Payables under schedule of construction contract: short - term		318		-	-
9. Short-term unearned revenues		319		-	-
10. Other short-term payments		320	III.12	26.864.386.001	29.224.777.761
11. Short-term borrowings and finance lease liabilities		321	III.13	113.474.390.000	262.698.500.000
12. Short-term provisions		322		-	-
13. Bonus and welfare fund		323		5.390.697.432	5.390.697.432
14. Price stabilization fund		324		-	-
15. Government bonds purchased for resale		325		-	-
II. Long-term liabilities		330		-	-
1. Long-term trade payables		331		-	-
2. Long-term repayments from customers		332		-	-
3. Taxes and other payables to the State		333		-	-
4. Long-term accrued expenses		334		-	-
5. Intra-company payables for operating capital received		335		-	-
6. Long-term intra-company payables		336		-	-
7. Long-term Deferred Revenues		337		-	-
8. Other long-term payables		338		-	-
9. Long-term borrowings and finance lease liabilities		339		-	-
10. Convertible bonds		340		-	-
11. Preference shares		341		-	-
12. Deferred income tax payables		342		-	-
13. Long-term provisions		343		-	-
14. Science and technology development fund		344		-	-

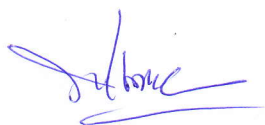
STATEMENTS OF FINANCIAL POSITION

For the 3rd Quarter, 2026

Unit: Vietnam Dong

LIABILITIES AND OWNER'S EQUITY	Code	Note	Ending balance	Beginning balance
D. OWNER'S EQUITY(400=411+412+413+414+415+416+417+418+419+420)	400		313.959.629.529	285.231.277.048
1. Contributed capital	411	III.14a	250.829.900.000	181.106.190.000
- Ordinary shares with voting rights	411A		250.829.900.000	181.106.190.000
- Preference shares	411B		-	-
2. Capital surplus	412		17.106.924	50.017.106.924
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange differences	417		-	-
8. Development and investment funds	418	III.14d	8.094.861	2.508.094.861
9. Other equity funds	419	III.14d	14.008.996.410	14.008.996.410
10. Undistributed profit after tax	420		49.095.531.334	37.590.888.853
- Undistributed profit after tax brought forward	420A		1.816.559.853	37.590.888.853
- Undistributed profit after tax for the current year	420B		47.278.971.481	-
TOTAL LIABILITIES AND OWNER'S EQUITY (440=300+400)	440		600.679.488.332	717.313.043.940

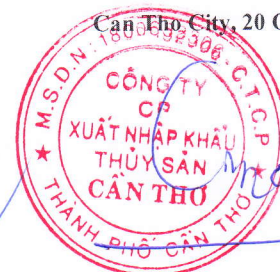
Can Tho City, 20 October 2026



Nguyen Thi Tuyet Hong
Preparer



Nguyen Khac Chung
Chief Accountant



Nguyen Chi Thao
Vice General Director

INCOME STATEMENT

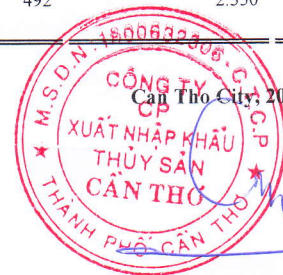
For the 3rd Quarter, 2026

Unit: Vietnam Dong

ITEMS	Code	Note	Second Quarter		Accumulated to the end of Third Quarter	
			3rd Quarter, 2026	3rd Quarter, 2025	The first 9 months of 2026	The first 9 months of 2025
1. Revenues from sales and services rendered	01	IV.1	380.828.819.884	292.035.299.013	1.127.574.165.395	1.118.598.197.165
2. Revenue deductions	02	IV.2	1.620.556.000	1.223.651.000	2.109.193.485	1.223.651.000
3. Net revenues from sales and services rendered (10=01-02)	10		379.208.263.884	290.811.648.013	1.125.464.971.910	1.117.374.546.165
4. Costs of goods sold	11	IV.3	336.843.528.744	251.872.022.579	981.890.370.092	953.118.207.625
5. Gross revenues from sales and services rendered (20=10-11)	20		42.364.735.140	38.939.625.434	143.574.601.818	164.256.338.540
6. Gain/(Loss) from disposal of investment property	21		-	-	-	-
7. Financial income	22	IV.4	2.297.325.248	1.461.266.860	10.124.999.103	13.523.491.155
8. Financial expenses	23	IV.5	5.074.260.510	4.030.683.302	15.611.879.254	15.414.663.434
- In which: Interest expenses	24		2.643.531.224	3.823.766.067	10.668.009.498	14.863.745.497
9. Selling expenses	25	IV.6a	23.983.709.161	23.547.370.462	74.842.378.521	113.701.368.417
10. General administration expenses	26	IV.6b	2.066.192.473	2.280.836.506	7.713.023.757	6.120.654.475
11. Net profits from operating activities (30=20+21+22-(23+25+26))	30		13.537.898.244	10.542.002.024	55.532.319.389	42.543.143.369
12. Other income	31	IV.7	90.000.000	-	90.000.000	-
13. Other expenses	32	IV.8	-	597.765.895	-	476.536.753
14. Other profits (40=31-32)	40		90.000.000	(597.765.895)	90.000.000	(476.536.753)
15. Total net profit before tax (50=30+40)	50		13.627.898.244	9.944.236.129	55.622.319.389	42.066.606.616
16. Current corporate income tax expenses	51	IV.9	2.044.184.736	1.491.635.419	8.343.347.908	6.324.370.282
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Profits after enterprise income tax (60=50-51-52)	60		11.583.713.508	8.452.600.710	47.278.971.481	35.742.236.334
19. Basic earnings per share (*)	70		576	492	2.350	2.081

Nguyen Thi Tuyet Hong
Preparer

Nguyen Khac Chung
Chief Accountant



Cần Thơ City, 20 October 2026

Nguyen Chi Thao
Vice General Director

CASH FLOW STATEMENT

(Direct method)

For the 3rd Quarter, 2026

Unit: Vietnam dong

ITEMS	Code	Note	Accumulated to the end of 3rd Quarter	
			The first 9 months of 2026	The first 9 months of 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Proceeds from sales and services rendered and other revenues	01		1.244.915.712.566	1.206.731.083.110
2. Expenditures paid to suppliers	02		(990.747.994.220)	(905.535.530.651)
3. Expenditures paid to employees	03		(107.274.681.981)	(82.641.277.868)
4. Paid interests	04		(10.226.091.608)	(12.930.587.808)
5. Paid enterprise income tax	05		(3.036.390.001)	(1.755.413.751)
6. Other proceeds from operating activities	06		6.782.585.898	55.567.960.904
7. Other expenditures on operating activities	07		8.275.518.200	(65.383.530.557)
Net cash flows from operating activities	20		148.688.658.854	194.052.703.379
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21			
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		1.478.677.600	2.429.584.000
Expenditures on loans and purchase of debt instruments from other entities	23			(12.000.000.000)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		33.717.000.000	10.000.000.000
5. Expenditures on equity investments in other entities	25			
6. Proceeds from equity investment in other entities	26			
7. Proceeds from interests, dividends and distributed profits	27			9.392.136
Net cash flows from investing activities	30		35.195.677.600	438.976.136
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and receipt of contributed capital	31			
2. Repayment of contributed capital and repurchase of stock issued	32			
3. Proceeds from borrowings	33		456.818.459.926	861.269.310.000
4. Repayment of principal	34		(605.550.770.000)	(1.038.670.630.000)
5. Repayment of financial principal	35			
6. Dividends and profits paid to owners	36		(16.507.507.664)	-
Net cash flows from financing activities	40		(165.239.817.738)	(177.401.320.000)

CASH FLOW STATEMENT

(Direct method)

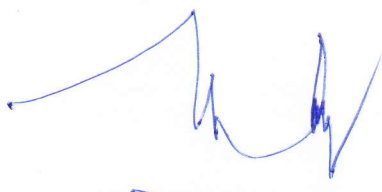
For the 3rd Quarter, 2026

Unit: Vietnam dong

ITEMS	Code	Note	Accumulated to the end of 3rd Quarter	
			The first 9 months of 2026	The first 9 months of 2025
Net cash flows during the period (50 = 20+30+40)	50		18.644.518.716	17.090.359.515
Beginning cash and cash equivalents	60		53.810.619.150	23.610.628.185
Effects of fluctuations in foreign exchange rates	61		2.446.011.543	451.925.698
Ending cash and cash equivalents (70 = 50+60+61)	70		<u>74.901.149.409</u>	<u>41.152.913.398</u>



Nguyen Thi Tuyet Hong
Preparer



Nguyen Khac Chung
Chief Accountant



Nguyen Chi Thao
Vice General Director

NOTES TO THE FINANCIAL STATEMENTS

End at September 30, 2026

Unit: Vietnam dong

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

Can Tho Import Export Seafood Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company, which was established and has been operating under the Business Registration Certificate No. 1800632306, registered for the first time on 23 June 2006 and amended for the 12th time on 19 August 2026 regarding the change of charter capital, granted by Can Tho City Department of Planning and Investment.

2. Operating field:

Producing, trading, etc.

3. Principal business activities

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

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

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

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

Trading scraps and waste products of the aquatic industry.

Providing technical consultancy on aquaculture. Performing commercial brokerage activities.

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

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

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

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

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

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

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

4. Normal operating cycle

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

5. Effects of the Company's operation during the year on the Financial Statements: None.**6. Headcount as of 30 September 2026: 786 (as of 31 December 2025: 776).**

NOTES TO THE FINANCIAL STATEMENTS

End at September 30, 2026

Unit: Vietnam dong

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year

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

2. Accounting currency unit

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

III. ADDITIONAL INFORMATION ON THE ITEMS OF THE BALANCE SHEET

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	614.111.779	758.628.075
Demand deposits in banks	74.287.037.630	53.051.991.075
Total	74.901.149.409	53.810.619.150

2 Trade receivables

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
+ NP - USA INC	65.453.869.251		98.478.403.432	
+ GOODY FOODS	18.813.596.492		91.739.600.004	
+ NAVIANN3 SAS	25.033.562.163		13.507.831.231	
+ Other subjects	75.572.323.984		100.052.357.814	
Total	184.873.351.890		303.778.192.481	-

3 Prepayments to suppliers

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
a. Short-term				-
+ Other subjects	20.434.346.771	-	28.392.708.406	-
Total	20.434.346.771	-	28.392.708.406	-

NOTES TO THE FINANCIAL STATEMENTS

End at September 30, 2026

Unit: Vietnam dong

4 Other receivables	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
+ Temporarily accrued deposit interest	-	-	2.879.021.918	
+ Other subjects	-	-	167.250.000	
+ Advance	933.146.068	-	506.851.791	
Total	933.146.068		3.553.123.709	

5 Inventories	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
Materials, supplies	7.327.479.027	-	6.819.679.068	
Work-in-progress	-	-	46.310.695.537	
Finished goods	100.215.170.879	-	82.973.338.874	
Total	107.542.649.906		136.103.713.479	

6 Intangible fixed assets

a	Land use right	Accounting software	Total
Initial costs			
Beginning balance	24.921.802.260	67.569.995	24.989.372.255
Other decreases			-
Ending balance	24.921.802.260	67.569.995	24.989.372.255
Accumulated amortization			
Beginning balance	9.573.174.592	67.569.995	9.640.744.587
Amortization during the year	699.037.389		699.037.389
Other decreases			-
Ending balance	10.272.211.981	67.569.995	10.339.781.976
Net book values			
Beginning balance	15.348.627.668	-	15.348.627.668
Ending balance	14.649.590.279	-	14.649.590.279

NOTES TO THE FINANCIAL STATEMENTS

End at September 30, 2026

Unit: Vietnam dong

7 Prepaid expenses	Ending balance	Beginning balance
Short-term prepaid expenses	1.167.776.920	1.135.646.568
Tools, etc.	1.167.776.920	1.135.646.568
Long-term prepaid expenses	2.613.627.378	1.719.293.765
Other long-term prepaid expenses	2.613.627.378	1.719.293.765
Total	3.781.404.298	2.854.940.333

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

9 Trade payables	Ending balance		Beginning balance	
	Value	Solvable amount	Value	Solvable amount
+King Group company	3.582.880.759	3.582.880.759	3.026.604.805	3.026.604.805
+ Mr. Nguyen Thanh Du	4.499.031.000	4.499.031.000	4.472.939.667	4.472.939.667
+ Other suppliers	47.685.377.665	47.685.377.665	33.850.115.266	33.850.115.266
Total	55.767.289.424	55.767.289.424	41.349.659.738	41.349.659.738

10 Advances from customers	Ending balance	Beginning balance
+ Other subjects	13.113.640.300	25.676.230.828
Total	13.113.640.300	25.676.230.828

NOTES TO THE FINANCIAL STATEMENTS

End at September 30, 2026

Unit: Vietnam dong

11 Taxes and other obligations to the State Budget	Beginning balance	Amount payable during the year	Amount paid during the year	Ending balance
Value added tax	-	195.218.464	195.218.464	-
Corporate income tax	3.003.825.324	8.343.347.908	3.036.390.001	8.310.783.231
Personal income tax	1.123.772.866	1.704.217.221	2.687.337.688	140.652.399
Natural resource tax	2.916.700	42.644.150	41.702.850	3.858.000
Total	4.130.514.890	10.285.427.743	5.960.649.003	8.455.293.630

12 Other payables	Ending balance	Beginning balance
a. Short-term		
+ Social insurance premiums, health insurance premiums, unemployment insurance premiums	3.453.552.709	947.122.691
+ Trade Union's expenditure	812.132.827	364.057.560
+ Other subjects	3.498.700.465	8.513.597.510
+ Receipt of deposits and mortgages	19.100.000.000	19.400.000.000
Total	26.864.386.001	29.224.777.761

13 Borrowings and financial lease	Ending balance		Beginning balance	
	Value	Solvable amount	Value	Solvable amount
(1) VIB	41.800.000.000	41.800.000.000	98.510.000.000	98.510.000.000
BIDV - Dong Bang Song				
(2) Cuu Long Branch	59.674.390.000	59.674.390.000	152.188.500.000	152.188.500.000
VietinBank – Tay Can Tho				
(3) Branch	12.000.000.000	12.000.000.000	12.000.000.000	12.000.000.000
Total	113.474.390.000	113.474.390.000	262.698.500.000	262.698.500.000

14 Owner's equity

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

b. Details of capital contribution of the owners	Capital contribution rate	Ending balance	Beginning balance
+ Mr. Vo Dong Duc	36,73%	92.135.460.000	66.523.800.000
+ Other shareholders	63,27%	158.694.440.000	114.582.390.000
Total	100,00%	250.829.900.000	181.106.190.000

NOTES TO THE FINANCIAL STATEMENTS

End at September 30, 2026

Unit: Vietnam dong

c. Capital transactions with owners and distribution of dividends and profit	Ending balance	Beginning balance
Capital	250.829.900.000	181.106.190.000
Beginning balance	181.106.190.000	150.923.260.000
Increase during the year	69.723.710.000	30.182.930.000
Decrease during the year	-	-
Ending balance	250.829.900.000	181.106.190.000
Dividends and profit shared		

d. Shares	Ending balance	Beginning balance
Number of shares registered to be issued	25.082.990	18.110.619
Number of shares sold to the public	25.082.990	18.110.619
Common shares	25.082.990	18.110.619
Number of outstanding shares	25.082.990	18.110.619
Common shares	25.082.990	18.110.619
Face value per outstanding share: VND/share	10.000	10.000

d. Funds	Ending balance	Beginning balance
Investment and development fund	8.094.861	2.508.094.861
Other funds	14.008.996.410	14.008.996.410
Total	14.017.091.271	16.517.091.271

* Purpose of appropriating and using funds

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

IV. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

	The first 9 months of 2026	The first 9 months of 2025
1. Sales		
Sales	1.127.372.252.154	1.118.287.863.484
Sales of services provided	201.913.241	310.333.681
Total	1.127.574.165.395	1.118.598.197.165
2. Sales deductions		
Sales returns	2.109.193.485	1.223.651.000
Sales allowances	-	-
Total	2.109.193.485	1.223.651.000

NOTES TO THE FINANCIAL STATEMENTS

End at September 30, 2026

Unit: Vietnam dong

	The first 9 months of 2026	The first 9 months of 2025
3. Costs of sales		
Costs of sales	981.890.370.092	953.118.207.625
Total	981.890.370.092	953.118.207.625
4. Financial income		
Term deposit interest	2.739.895.890	2.937.625.484
Demand deposit interest	8.979.568	9.374.834
Realized exchange gain	7.376.123.645	10.576.490.837
Total	10.124.999.103	13.523.491.155
5. Financial expenses		
Loan interests	10.757.986.548	14.863.745.497
Realized exchange loss	4.853.892.706	550.917.937
Total	15.611.879.254	15.414.663.434
6. Selling expenses and General and administration expenses		
a. Selling expenses		
Expenses for employees	14.017.646.156	15.709.565.422
External services rendered	30.878.171.433	46.066.694.138
Commission expenses	3.273.675.684	3.879.468.141
CNF freight	21.399.671.857	44.709.290.651
Other cash expenses	5.273.213.391	3.336.350.065
Total	74.842.378.521	113.701.368.417
b. General and administration expenses		
Expenses for employees	567.000.000	495.000.000
Office stationery	257.141.502	133.745.918
Taxes, fees and legal fees	84.203.158	350.417.683
External services rendered	5.886.651.515	4.518.397.332
Other expenses	918.027.582	623.093.542
Total	7.713.023.757	6.120.654.475
7. Other income		
Other income	90.000.000	-
Total	90.000.000	-

NOTES TO THE FINANCIAL STATEMENTS

End at September 30, 2026

Unit: Vietnam dong

	The first 9 months of 2026	The first 9 months of 2025
8. Other expenses		
Other expenses	-	476.536.753
Total	-	476.536.753
9. Current corporate income tax		
1. Corporate income tax charged on the current year's taxable income	8.343.347.908	6.324.370.282
2. Total current corporate income tax	8.343.347.908	6.324.370.282

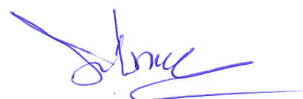
V. OTHER DISCLOSURES

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

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

	The first 9 months of 2026	The first 9 months of 2025
Mr. Nguyen Chi Thao - Chairman cum Vice General Director	397.000.000	360.000.000
Mr. Vo Dong Duc - Vice Chairman cum General Director	432.000.000	414.000.000
Ms. Vo Thi Thuy Nga - Board member	365.185.000	321.392.000
Mr. Le Tam Binh - Board member	343.882.000	18.000.000
Mr. Le Van Phang - Board member	296.483.000	18.000.000
Mr. Dan Duy Dung - Board member	54.000.000	18.000.000
Mr. Hoang Tuan Kiet - Board member	54.000.000	18.000.000
Mr. Le Thanh Duoc - Vice General Director	285.000.000	261.000.000
Mr. Nguyen Tri Tung - Vice General Director	285.000.000	225.000.000
Mr. Phan Hoang Duy - Vice General Director	297.000.000	270.000.000
Mr. Lam Van Minh - Vice General Director	285.000.000	198.000.000
Mr. Ly Quoc Tuan - Head of the Supervisory Board	247.102.000	220.897.000
Ms. Ho Thi Cam Huynh - Member of the Supervisory Board	248.313.000	219.904.000
Ms. Nguyen Thi Khanh Van - Member of the Supervisory Board	179.712.000	160.679.000
Total	3.769.677.000	2.722.872.000

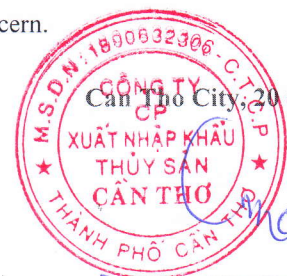
2 Going-concern assumption: The Company continues operating as a going concern.



Nguyen Thi Tuyet Hong
Preparer



Nguyen Khac Chung
Chief Accountant



Nguyen Chi Thao
Vice General Director

CAN THO IMPORT EXPORT SEAFOOD JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

End at September 30, 2026

Unit: Vietnam dong

6b Tangible fixed assets					
Items	Buildings and structures	Machinery and equipment	Vehicles	Other tangible fixed assets	Total
Historical costs					
Beginning balance	102.084.032.582	90.746.334.135	13.138.991.900	3.728.538.125	209.697.896.742
Acquisition during the year	5.287.278.110	42.212.440.000	920.000.000	-	48.419.718.110
Liquidation, disposal	-	-	(245.000.000)	-	(245.000.000)
Ending balance	107.371.310.692	132.958.774.135	13.813.991.900	3.728.538.125	257.872.614.852
Accumulated depreciation					
Beginning balance	87.925.954.568	71.283.743.708	7.820.131.204	3.658.338.130	170.688.167.610
Depreciation during the year	4.265.125.681	6.493.355.121	555.014.181	23.400.000	11.336.894.983
Liquidation, disposal	-	-	(245.000.000)	-	(245.000.000)
Ending balance	92.191.080.249	77.777.098.829	8.130.145.385	3.681.738.130	181.780.062.593
Net book values					
Beginning balance	14.158.078.014	19.462.590.427	5.318.860.696	70.199.995	39.009.729.132
Ending balance	15.180.230.443	55.181.675.306	5.683.846.515	46.799.995	76.092.552.259

NOTES TO THE FINANCIAL STATEMENTS

End at September 30, 2026

Unit: Vietnam dong

14 Owner's equity

a. Statement of fluctuations in owner's equity

Items	Capital	Share premiums	Investment and development fund	Other funds	Retained earnings	Total
Beginning balance of the previous period	150.923.260.000	65.348.226.982	2.508.094.861	11.833.554.499	25.057.942.864	255.671.079.206
Capital increased during the period	30.182.930.000	(15.331.120.058)	-	-	-	14.851.809.942
Profit during the period	-	-	-	-	43.508.838.222	43.508.838.222
Appropriation for funds	-	-	-	2.175.441.911	(6.526.325.733)	(4.350.883.822)
Dividend distribution	-	-	-	-	(24.449.566.500)	(24.449.566.500)
Ending balance of the previous period	181.106.190.000	50.017.106.924	2.508.094.861	14.008.996.410	37.590.888.853	285.231.277.048
Beginning balance of the current period	181.106.190.000	50.017.106.924	2.508.094.861	14.008.996.410	37.590.888.853	285.231.277.048
Capital increased during the period	69.723.710.000	(50.000.000.000)	(2.500.000.000)	-	(17.223.710.000)	-
Profit during the period	-	-	-	-	47.278.971.481	47.278.971.481
Appropriation for funds	-	-	-	-	-	-
Dividend distribution	-	-	-	-	(18.110.619.000)	(18.110.619.000)
Performance-Based Bonuses for the Board of Directors and the St	-	-	-	-	(440.000.000)	(440.000.000)
Ending balance of the current period	250.829.900.000	17.106.924	8.094.861	14.008.996.410	49.095.531.334	313.959.629.529

