

DANANG SEAPRODUCTS IMPORT – EXPORT CORPORATION

No. 01 Bui Quoc Hung, Son Tra Ward, Da Nang City, Vietnam



Aquaculture & Fisheries

FINANCIAL STATEMENTS

REPORT

QUARTER 3, CUMULATIVE 2026

ENDED 30 SEPTEMBER 2026

(CORRECTION)

Digitally signed by CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU SẢN MIỀN TRUNG
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Danang, 26 October 2026

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STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Assets	Code	Notes	As at 30/09/2026	As at 01/01/2026
A. CURRENT ASSETS	100		416,587,944,083	297,299,237,010
I. Cash and cash equivalents	110		41,431,302,301	4,054,394,352
1. Cash	111	V.01	41,431,302,301	4,054,394,352
2. Cash equivalents	112		-	-
II. Current financial investments	120		-	-
III. Current account receivables	130		97,733,232,385	65,966,806,639
1. Accounts receivable from customers	131	V.02	174,180,759,387	150,090,634,703
2. Advanced payments to suppliers	132	V.03	13,235,057,870	5,777,413,173
3. Intra-company receivables	133		-	-
3. Other current receivables	135	V.04	1,719,787,127	1,501,130,762
4. Provision for doubtful debts (*)	136	V.05	(91,402,371,999)	(91,402,371,999)
8. Assets missing pending processing	137		-	-
IV. Inventories	140		259,146,395,217	209,062,139,005
1. Inventories	141	V.06	259,146,395,217	209,062,139,005
V. Current biological assets	150		-	-
VI. Other current assets	160		18,277,014,180	18,215,897,014
1. Current prepayments	161	V.07	2,481,808,864	3,430,715,141
2. Deductible VAT	162		3,803,056,477	3,094,120,854
3. Tax and other receivables from the state budget	163		156,979,637	-
5. Other current assets	165	V.01	11,835,169,202	11,691,061,019
B. NON-CURRENT ASSETS				
(200=210+220+240+250+260)	200		87,731,785,342	83,433,819,909
I. Non-current account receivables	210		-	-
II. Fixed assets	220		61,577,426,281	60,988,932,361
1. Tangible fixed assets	221	V.09	58,697,951,241	58,095,207,321
- Cost	222		257,413,102,609	275,617,007,788
- Accumulated depreciation *	223		(198,715,151,368)	(217,521,800,467)
2. Finance lease fixed assets	224		-	-
3. Intangible fixed assets	227	V.10	2,879,475,040	2,893,725,040
- Cost	228		5,391,374,111	5,391,374,111
- Accumulated amortisation *	229		(2,511,899,071)	(2,497,649,071)
III. Non-current biological assets	230		-	-
IV. Investment property	240		-	-
V. Non-current assets in progress	250		-	-
VI. Non-current financial investments	260	V.12	22,487,085,136	21,987,085,136
1. Investments in subsidiaries	261		-	-
2. Investments in associates, joint-ventures	262		18,365,570,000	18,365,570,000
3. Investments in equity of other entities	263		2,121,515,136	2,121,515,136
4. Provision for non-current financial investments				
*	264		-	-

5. Held to maturity investments	265		2,000,000,000	1,500,000,000
VII. Other non-current assets	270		3,667,273,925	457,802,412
1. Long-term prepaid expenses	271	V.14	3,667,273,925	457,802,412
2. Deferred income tax assets	272		-	-
TOTAL ASSETS (280=100+200)	280		504,319,729,425	380,733,056,919
A. LIABILITIES	300		363,826,903,013	241,042,860,331
I. Current liabilities	310		362,206,503,013	237,927,956,305
1. Trade payables	311	V.13	41,139,087,454	7,704,796,511
3. Dividends and profits distribution payables	313	V.18	6,124,278,110	124,278,110
4. Taxes and amounts payable to the state budget	314	V.08	730,307,754	1,023,046,728
5. Payables to employees	315		12,720,037,015	14,171,991,525
6. Accrued expenses	316	V.15	7,192,963,279	3,554,061,884
9. Current unearned revenue	319	V.17	559,961,000	227,156,000
10. Other current payables	320	V.18	36,057,066,990	3,785,637,376
11. Current loans and finance lease liabilities	321	V.19	256,536,637,093	206,964,123,853
12. Current provisions	322		-	-
13. Bonus and welfare fund	323		1,146,164,318	372,864,318
II. Non-current liabilities	330		1,620,400,000	3,114,904,026
8. Other non-current payables	338		-	-
9. Non-current loans and finance lease liabilities	339	V.19	1,620,400,000	3,114,904,026
10. Convertible bonds	340		-	-
B. OWNER'S EQUITY (400=410+430)	400	0	140,492,826,412	139,690,196,588
1. Owner's contributed capital	411		120,000,000,000	120,000,000,000
- Ordinary shares carrying voting rights	411a		120,000,000,000	120,000,000,000
- Preference shares	411b		-	-
2. Capital surplus	412		(101,650,000)	(101,650,000)
3. Conversion option on convertible bonds	413		-	-
8. Investment and development fund	418		11,388,233,760	11,388,233,760
10. Retained earnings	420		9,206,242,652	8,403,612,828
- Beginning accumulated retained earnings	420a		1,251,013,545	899,054,029
- Retained earnings of the current period	420b		7,955,229,107	7,504,558,799
TOTAL RESOURCES (440=300+400)	440		504,319,729,425	380,733,056,919

Danang, October 26, 2026

PREPARER

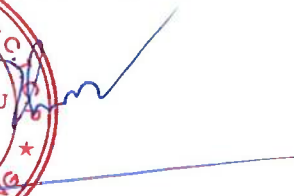
CHIEF ACCOUNTANT

GENERAL DIRECTOR


Nguyễn Thị Huệ


Lê Thanh Phương




Trần Như Thiên My

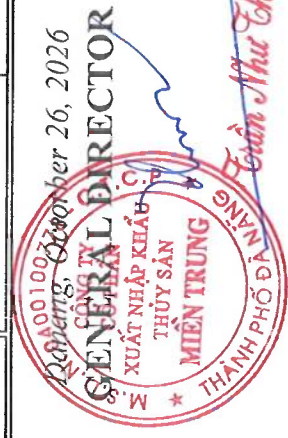
INTERIM INCOME STATEMENT
Quarter 3, cumulative 2026, ended September 30, 2026

Unit : VND

ITEMS	CODE	NOTES	2025		2026	
			Quarter 3 2025	Cumulative 2025	Quarter 3 2026	Cumulative 2026
1 - Revenue	01	VI.25	222,087,564,368	616,039,363,450	241,967,493,831	642,003,585,144
2 - Deductions	02		1,800,720	8,482,025	-	-
3 - Net revenue (1-2)	10		222,085,763,648	616,030,881,425	241,967,493,831	642,003,585,144
4 - Cost of sales	11	VI.27	204,071,146,839	564,243,281,979	224,588,281,850	590,111,611,002
5. Gross profit (10-11)	20		18,014,616,809	51,787,599,446	17,379,211,981	51,891,974,142
6. Gross profit Gain/(loss) from the sale disposal of investment properties	21		-	-	-	-
7. Finance income	22	VI.26	2,690,601,008	6,046,569,152	4,713,362,306	7,808,226,886
8. Finance expense	23	VI.28	2,300,415,987	11,000,058,144	3,677,130,902	8,882,212,498
- Of which, borrowing costs	24		2,300,415,987	8,263,070,520	3,677,130,902	8,796,247,528
9. Selling expense	25		4,150,910,397	11,706,933,938	4,465,698,964	12,332,316,405
10. General administration expenses			10,046,740,612	29,340,360,546	11,089,934,856	31,545,631,860
11. Operating profit/(loss) (20+21-22-24-25)	30		4,207,150,821	5,786,815,970	2,859,809,565	6,940,040,265
12. Other income	31		58,868,910	217,932,363	218,293,981	3,036,870,025
13. Other expense	32		341,965,333	502,522,821	48,601,071	262,018,429
14. Net other income/(loss) (31-32)	40		(283,096,423)	(284,590,458)	169,692,910	2,774,851,596
15. Accounting profit/(loss) before taxation (30+40)	50		3,924,054,398	5,502,225,512	3,029,502,475	9,714,891,861
16. Current corporate income tax expense	51	VI.30	575,608,227	1,159,142,156	474,078,660	1,759,662,754
17. Deferred corporate income tax expense	52	VI.30	-	-	-	-
18. Net profit/(loss) after taxation (50-51-52)	60		3,348,446,171	4,343,083,356	2,555,423,815	7,955,229,107
19. Basic earnings per share	70					
20. Diluted earnings per share	71		-	-	-	-

PREPARER

CHIEF ACCOUNTANT



Nguyễn Thị Việt
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Lê Thanh Phương
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Trần Như Thiên Mỹ
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INTERIM CASH FLOW STATEMENT

(Direct method)

For the nine-month period ended 30 September 2026

Unit : VND

ITEMS	CODE	NOTES	Current period	Previous period
1	2	3	4	5
I. Cash flows from operating activities				
1. Cash receipts from customers	01		618,840,652,437	599,619,359,674
2. Cash paid to suppliers	02		(520,364,730,994)	(442,126,424,349)
3. Cash paid to employees	03		(89,077,512,808)	(88,523,128,446)
4. Borrowing cost paid	04		(8,796,610,749)	(8,263,070,520)
5. Corporate income tax paid	05		(1,991,178,273)	(1,334,243,078)
6. Other cash inflows from operating activities	06		16,520,793,815	14,914,417,425
7. Other cash outflows for operating activities	07		(12,960,391,526)	(24,450,705,345)
Net cash from operating activities	20		2,171,021,902	49,836,205,361
II. Cash flow from investing activities			-	-
1. Acquisition and construction of fixed asset and other long - term assets	21		(15,154,314,980)	(2,896,657,118)
2. Proceeds from disposals of fixed assets and other long-term assets	22		2,746,181,817	-
3. Loans to other entities and payment for purchase of debit instruments of other entities	23		(679,880,804)	(144,852,486)
6. Proceeds form sales of investments in other entities	26		-	92,304
7. Interest and dividends received	27		301,589,287	444,357,207
Net cash flow from investing activities	30		(12,786,424,680)	(2,597,060,093)
III. Cash flow from financial activities			-	-
3. Proceeds from borrowings	33		583,718,224,967	499,512,412,709
4. Repayment off borrowings	34		(535,640,215,753)	(550,964,308,355)
5. Finance lease principal paid	35		-	-
6. Dividends paid	36		-	-
Net cash flow from financing activities	40		48,078,009,214	(51,451,895,646)
Net increase/(decrease) in cash (50 = 20+30+40)	50		37,462,606,436	(4,212,750,378)
Cash and cash equivalents at the beginning of the period	60		4,054,394,352	27,824,800,204
Impact of exchange rate fluctuation	61		(85,698,487)	209,926,637
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70		41,431,302,301	23,821,976,463

PREPARER

CHIEF ACCOUNTANT

Dangang, October 26, 2026

GENERAL DIRECTOR



Nguyễn Tài Việt
 Nguyễn Tài Việt

Lê Thanh Phương
 Lê Thanh Phương

Trần Như Thiên My
 Trần Như Thiên My

NOTES TO FINANCIAL STATEMENTS*For quarter 3/2026, ended September 30, 2026***I. CORPORATE INFORMATION:****1. Structure of ownership.** Idai Sangyo

Danang Seaproducts Import – Export Corporation (hereinafter referred to as “the Company”) has been incorporated on the basis of equitizing the State-owned enterprise under the Decision No. 774/QĐ – BTS dated 28 September 2006 by Minister of Fisheries. The Company is an independent accounting entity which is operating in observance of the Business Registration Certificate No. 0400100778 dated 14 December 2006 by Danang City’s Department of Planning and Investment. Since the establishment date, the Company’s Certificate has been amended 21 times and the latest amendment was made on 16 September 2025.

The charter capital as stipulated in the Business Registration Certificate is VND 120,000,000,000. *(One hundred and twenty billion VND)*.

Investors	Nation	At 30 September 2026 Value (vnd) - rate	At 1 January 2026 Value (vnd) - rate
Vietnam Seaproducts Joint Stock Corporation	Vietnam	43.675.380.000 36%	43.675.380.000 36%
Other objects	Vietnam	76.324.620.000 64%	76.324.620.000 64%
<u>Total</u>		<u>120.000.000.000 100%</u>	<u>120.000.000.000 100%</u>

The Company’s registered head office is at No. 01 Bui Quoc Hung, Son Tra Ward, Da Nang City, Vietnam.
The number of employees as at 30 September 2026 was 822 (31 December 2025: 877)

2. Business field.

Trading, manufacturing, and processing of seafood products

3. Operating industry and principal activities.

- Processing and preservation of seafood and seafood products: seafood Processing and exporting
- General wholesale;
- Food retail in specialized stores;
- Warehousing and storing goods: Warehousing and storing goods in cold storage. Warehousing and storing goods in other warehouses;
- Producing animal feed, poultry and aquatic products;
- Retail sale of household electrical appliances, beds, cabinets, tables, chairs and similar furniture, lamps and electric light sets, other household appliances not elsewhere classified in specialized stores;
- Real estate business, land use rights belonging to the owner, user or tenant: Real estate business; Warehouse rental; House and office for rent./.
- Trading in products and fields other than those allowed by law...

4. Normal operating cycle: 12 months

5. The Company’s structure: As at 30 September 2026, the Company’s subsidiaries, associates were as follows:

- Associates;

<u>Name</u>	<u>Address</u>	<u>Capital contribution ratio</u>
. New City Seadanang Investment Joint Stock	(.31 Ngu Hanh Son, Ngu Hanh Son Ward, Da Nang	23.44%

- Subsidiaries;

Name

Address

.Tho Quang Seafood Processing and Export Cc .01 Bui Quoc Hung, Son Tra Ward, DN

. Seaproduct resources development company .Lot 7A - Dien Nam Dien Ngoc Industrial Park

II. Additional information for items presented in the Balance Sheet:

Unit: VND

1. Cash and cash equivalents

At 30 September 2026

At 1 January 2026

Cash	935,742,225	77,344,045
Bank deposit	40,495,560,076	3,977,050,307
- VND	3,968,400,540	2,042,042,885
- USD	36,527,159,536	1,935,007,422
Total	41,431,302,301	4,054,394,352

Term deposits under 3 months

Company Office	11,835,169,202	11,691,061,019
TQ company	-	-
	11,835,169,202	11,691,061,019

2. Short-term receivables from customers

At 30 September 2026

At 1 January 2026

Marubeni Seafoods Corporation	24,833,980,471	16,397,504,447
Maruha Nichiro Sea foods INC	-	20,026,696,863
HANWA CO.,LTD. OSAKA	1,073,427,124	3,046,171,195
Kanematsu Corporation	6,234,524,346	-
The Marine foods corporation	10,710,842,380	-
Pagoda Japan Co.,LTD	8,744,407,399	-
Umios Corporation	16,790,083,990	-
KYOKUYO CO.,LTD	-	4,440,352,445
Công ty cổ phần Đầu Tư 3GR	22,859,725,042	22,859,725,042
Công ty CP Đầu Tư và Phát Triển Đức Quân	19,180,435,650	19,180,435,650
Công ty cổ phần INOX Hòa Bình	31,820,416,195	31,820,416,195
Other customers	31,932,916,790	32,319,332,866
Total	174,180,759,387	150,090,634,703

3. Short-term prepayment to seller

At 30 September 2026

At 1 January 2026

B-One Business House PVT LTD	-	2,044,645,416
FALCON MARINE EXPORTS LTD	-	-
Trung Tâm Phát Triển Và Khai Thác Hạ Tầng	-	-
Công ty TNHH Auto Đà Nẵng	-	1,696,475,000
Công ty TNHH MTV Cơ Điện Và PCCC HTG	-	230,484,559
Công ty TNHH Kỹ thuật cơ nhiệt Vinh Quang	-	-
Công ty TNHH MTV Đầu tư xây dựng NHL	-	743,360,619
Other suppliers	3,264,916,674	1,062,447,579
Total	3,264,916,674	5,777,413,173

4. Other short-term receivables

	<i>At 30 September 2026</i>	<i>At 1 January 2026</i>
Open LC upas deposit	182,228,508	244,700,570
Deposit, bet	432,200,000	303,200,000
Advance	42,894,345	31,408,475
Insurance receivable	844,750,192	650,828,854
Other receivables	217,714,082	270,992,863
Total	1,719,787,127	1,501,130,762

5. Bad debt

	As at 30 September 2026		As at 01 January 2026	
	Principal balance	Recoverable value	Principal balance	Recoverable value
Total value of trade receivables that are past due or not yet past due but unlikely to be recovered		(91,402,371,999)		(91,402,371,999)
Total	-	(91,402,371,999)	-	(91,402,371,999)

6. Inventory:

	As at 30 September 2026		As at 01 January 2026	
	Original Price	Proventive	Original Price	Proventive
Raw materials	9,707,983,805		6,330,043,768	
Tools, instruments	441,671,840		346,083,741	
Cost of production and unfinished business	248,996,739,572		202,386,011,496	
Total	259,146,395,217	-	209,062,139,005	-

7. Prepayment costs

	As at 30 September 2026		As at 01 January 2026	
<i>Short term</i>				
Repair and maintenance costs	224,642,148		472,162,555	
Tools and equipment waiting for allocation	-		134,400,000	
Other items	2,257,166,716		2,824,152,586	
Total	2,481,808,864		3,430,715,141	
<i>Long term</i>				
Repair and maintenance costs	2,836,162,813		457,802,412	
Tools and equipment waiting for allocation	831,111,112		-	
Total	3,667,273,925		457,802,412	

8. Taxes and amounts payable/receivable to the state

	As at 30 September 2026		During the period		As at 01 January 2026	
	Receivables	Must Pay	Amount payable	Amount actually paid	Receivables	Must Pay
Output VAT	-	-	1,705,028,509	1,739,961,164	-	34,932,655
VAT on imported goods	-	-	6,737,197	6,737,197	-	-
Import tax	-	-	2,452,863	2,452,863	-	-
Corporate income tax	-	730,307,754	1,759,662,754	1,991,178,273	-	961,823,273
Personal income tax	156,979,637	-	161,399,127	344,669,564	-	26,290,800
Resource tax	-	-	54,289,440	54,289,440	-	-
Land tax and land rent	-	-	1,583,486,416	1,583,486,416	-	-
Other taxes	-	-	115,866,985	115,866,985	-	-
Add	156,979,637	730,307,754	5,388,923,291	5,838,641,902	1,023,046,728	

9. Tangible fixed assets:

	Houses, buildings	Machinery and equipment	P/ transportation, transmission	Management equipment and tools	Total
Original price					
<i>As at 01 January 2026</i>	81,229,531,041	188,912,695,654	3,838,172,385	1,636,608,708	275,617,007,788
- Purchase of fixed assets	-	7,334,604,300	1,733,920,000	-	9,068,524,300
- Other reductions, payments due to change of purpose of use					-
<i>As at 30 September 2026</i>	81,229,531,041	196,247,299,954	5,572,092,385	1,636,608,708	284,685,532,088
Accumulated depreciation					
<i>As at 01 January 2026</i>	71,951,831,122	140,431,875,706	3,636,528,444	1,501,565,195	217,521,800,467
- Depreciation during the period	830,968,890	7,248,362,557	315,405,390	71,043,543	8,465,780,380
- Other reductions, payment due to change of purpose of use	(544,505,952)	(24,550,435,051)	(2,146,756,476)	(30,732,000)	(27,272,429,479)
<i>As at 30 September 2026</i>	72,238,294,060	123,129,803,212	1,805,177,358	1,541,876,738	198,715,151,368
Residual value					
<i>As at 01 January 2026</i>	9,277,699,919	48,480,819,948	201,643,941	135,043,513	58,095,207,321
<i>As at 30 September 2026</i>	8,991,236,981	73,117,496,742	3,766,915,027	94,731,970	85,970,380,720

10. Intangible fixed assets:

	Value for money and SLM	Land use rights	Management software	Total
Original price				
<i>As at 01 January 2026</i>	2,785,301,571	2,277,072,540	329,000,000	5,391,374,111
- Increase during the period	-	-	-	-
- Liquidation, sale	-	-	-	-
<i>As at 30 September 2026</i>	2,785,301,571	2,277,072,540	329,000,000	5,391,374,111
Accumulated depreciation				
<i>As at 01 January 2026</i>	2,201,899,071	-	295,750,000	2,497,649,071
- Depreciation during the year	-	-	14,250,000	14,250,000
- Decrease during the period	-	-	-	-
<i>As at 30 September 2026</i>	2,201,899,071	-	310,000,000	2,511,899,071
Residual value				
<i>As at 01 January 2026</i>	583,402,500	2,277,072,540	33,250,000	2,893,725,040
<i>As at 30 September 2026</i>	583,402,500	2,277,072,540	19,000,000	2,879,475,040

11. Long-term unfinished construction costs

	<i>As at 30 September 2026</i>
Total	-

12. Long-term financial investment

	Quantity	<i>As at 30 September 2026</i> Original price	Preventive
<i>Investment in joint ventures and associates</i>			
- Công ty CP đầu tư New City Seadanung	1,836,557	18,365,570,000	-
Total	1,836,557	18,365,570,000	-
<i>Investing in other entities</i>			
- Công ty CP Long Hậu (LHG)	137,904	2,121,515,136	-
Total	137,904	2,121,515,136	-

Held-to-maturity investments are detailed as follows:

	Original price As at 30 September 2026 Book value	Original price As at 01 January 2026 Book value
- Bonds	2,000,000,000	1,500,000,000
Total	2,000,000,000	1,500,000,000
	-	-

13. Short-term payables to suppliers

	<i>At 30 September 2026</i>	<i>At 1 January 2026</i>
Công ty Cổ phần Đông Á	1,787,627,070	928,397,916
Công ty TNHH Hải Nam	1,469,377,800	759,153,384
Công ty TNHH Hải Nam	7,404,734,496	-
MARUBENI SEAFOODS CORPORATION	23,797,508,712	-
Công ty CP Gemadept Miền Trung	213,414,893	362,807,259
TOKAI DENPUN CO., LTD	-	1,580,351,578
Other customers	6,466,424,483	4,074,086,374
	-	-
Total	41,139,087,454	7,704,796,511

14. Short-term prepayment by buyer

	<i>At 30 September 2026</i>	<i>At 1 January 2026</i>
Domestic customers		
Total	-	-

15. Short-term payable expenses

	<i>At 30 September 2026</i>	<i>At 1 January 2026</i>
Interest expense provision	263,862,278	144,312,290
Land rent	5,852,016,737	2,457,460,028
Prepaid electricity bill	484,333,480	449,626,733
Referral commission quote	82,997,880	22,013,640
Pre-deduct shipping costs	509,752,904	157,860,100
Other provisions	-	322,789,093
	-	-
Total	7,192,963,279	3,554,061,884

16. Short-term internal payables

	<i>At 30 September 2026</i>	<i>At 1 January 2026</i>
Total	-	-

17. Short-term unrealized revenue

	<i>At 30 September 2026</i>	<i>At 1 January 2026</i>
Revenue received in advance	559,961,000	227,156,000
Total	559,961,000	227,156,000

18. Other payables

	<i>At 30 September 2026</i>	<i>At 1 January 2026</i>
a. Short term	-	-
Surplus assets pending resolution	1,000,000,000	1,000,000,000
Union dues	1,330,531,566	1,108,143,365
Unemployment insurance, social insurance,	202,817,769	100,042,090
Accept short-term deposits and bets	2,097,834,000	1,174,834,000
Dividends payable to shareholders	6,124,278,110	124,278,110
Other payables	-	-

Joint Stock Commercial Bank for Foreign	31,135,998,240	-
Other payables	289,885,415	402,617,921
Total	10,755,461,445	3,507,297,565

(*) The 2026 Annual General Meeting of Shareholders' Resolution No. 01/2026/NQ/DHĐCĐ dated 15 April 2026 approved the dividend payment plan to shareholders at a rate of 5% of the par value, equivalent to VND 6,000,000,000.

The Board of Directors' Resolution No. 11/2026/NQ-HĐQT dated 27 August 2026 approved the finalization of the list of shareholders entitled to receive dividends for 2025. The record date was 11 September 2026, and the scheduled dividend payment date was 8 October 2026.

b. Long term

Receive deposits, long-term bets	-	-
Total	-	-

19. Loans and financial leases

		As at 30 September 2026		As at 01 January 2026	
		Value	Number of debtors	Value	Number of debtors
Short term loan - VND					
Vietnam Joint Stock Commercial Bank for Industry and Trade - NHS Branch		57,002,460,695	57,002,460,695	43,012,748,757	43,012,748,757
Vietnam Maritime Commercial Joint Stock Bank - Da Nang Branch		6,525,325,038	6,525,325,038	1,665,057,132	1,665,057,132
Vietnam Bank for Agriculture and Rural Development - Da Nang Branch		-	-	13,469,687,846	13,469,687,846
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Da Nang Branch		10,419,317,000	10,419,317,000	1,944,335,999	1,944,335,999
		40,057,818,657	40,057,818,657	25,933,667,780	25,933,667,780
Short Term Loan - USD		197,718,976,398	197,718,976,398	160,670,566,430	160,670,566,430
Vietnam Joint Stock Commercial Bank for Industry and Trade - NHS Branch		42,505,245,288	42,505,245,288	29,268,077,462	29,268,077,462
Vietnam Maritime Commercial Joint Stock Bank - Da Nang Branch		51,771,665,400	51,771,665,400	17,172,274,493	17,172,274,493
Vietnam Bank for Agriculture and Rural Development - Da Nang Branch		66,639,994,590	66,639,994,590	66,023,081,735	66,023,081,735
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Da Nang Branch		36,802,071,120	36,802,071,120	48,207,132,740	48,207,132,740
Long term loan due		1,815,200,000	1,815,200,000	3,280,808,666	3,280,808,666
Vietnam Joint Stock Commercial Bank for Industry and Trade - NHS Branch		705,600,000	705,600,000	705,600,000	705,600,000
Vietnam Maritime Commercial Joint Stock Bank - Da Nang Branch		-	-	1,465,608,666	1,465,608,666
Danang City Development Investment Fund		1,109,600,000	1,109,600,000	1,109,600,000	1,109,600,000
Total		256,536,637,093	256,536,637,093	206,964,123,853	206,964,123,853
Long term loan					
Vietnam Joint Stock Commercial Bank for Industry and Trade - NHS Branch		1,620,400,000	1,620,400,000	3,114,904,026	3,114,904,026
Vietnam Maritime Commercial Joint Stock Bank - Da Nang Branch		1,343,000,000	1,343,000,000	1,872,200,000	1,872,200,000
Danang City Development Investment Fund		277,400,000	277,400,000	133,104,026	133,104,026
Total		1,620,400,000	1,620,400,000	3,114,904,026	3,114,904,026
Total		258,157,037,093	258,157,037,093	210,079,027,879	210,079,027,879

III. Additional information for items presented in the Income Statement

1. Sales and service revenue

	<i>Indicators</i>	<i>Restated</i>
Seafood sales revenue	636,219,771,147	606,678,902,030
Revenue from production of shrimp and fish feed for livestock	-	4,466,640,231
Service revenue	5,783,813,997	4,893,821,189
Total	642,003,585,144	616,039,363,450

2. Revenue deductions

	<i>Indicators</i>	<i>Restated</i>
Trade discount,	-	8,482,025
Total	-	8,482,025

3. Cost of goods sold

	<i>Indicators</i>	<i>Restated</i>
Cost of seafood	587,394,038,329	557,449,809,042
Cost of production of shrimp and fish feed for livestock	-	4,633,648,486
Cost of services provided	2,717,572,673	2,159,824,451
Total	590,111,611,002	564,243,281,979

4. Financial revenue

	<i>Indicators</i>	<i>Restated</i>
Interest on deposits	167,831,542	214,235,662
Dividends, profits shared	289,598,400	262,017,600
Exchange rate difference	7,350,796,944	5,570,315,890
Total	7,808,226,886	6,046,569,152

5. Financial costs

	<i>Indicators</i>	<i>Restated</i>
Loan interest	8,796,247,528	8,263,070,520
Securities custody fee	363,221	365,427
Exchange rate difference loss	85,601,749	2,736,622,197
Total	8,882,212,498	11,000,058,144

6. Selling expenses

	<i>Indicators</i>	<i>Restated</i>
Employee costs	-	85,001,305

Outsourcing service costs	12,332,316,405	11,621,932,633
Total	12,332,316,405	11,706,933,938

7. Business management costs

	<i>Indicators</i>	<i>Restated</i>
Management staff costs	25,718,107,178	25,296,370,420
Office supplies costs	265,165,959	348,157,265
Fixed asset depreciation costs	540,100,000	540,000,000
Outsourcing service costs	867,446,477	842,891,424
Other cash expenses	4,154,812,246	2,312,941,437
Total	31,545,631,860	29,340,360,546

8. Other income

	<i>Indicators</i>	<i>Restated</i>
Liquidation, sale of fixed assets, construction works	2,745,454,545	86,496,521
Other items	291,415,480	131,435,842
Total	3,036,870,025	217,932,363

9. Other costs

	<i>Indicators</i>	<i>Restated</i>
Remaining value of fixed assets and costs of liquidation and sale of fixed assets	35,000,000	-
Other administrative and tax penalties	-	159,769,340
Other items	227,018,429	342,753,481
Total	262,018,429	502,522,821

IV. Related Parties:

List of related parties	<i>Indicators</i>	<i>Restated</i>
Vietnam Seafood Corporation - Significant shareholder	-	-
New City Seadanang Investment Joint Stock Company - Associate company	-	-
Boar of Directors and management - Key management personnel	-	-

Remunerations of the Board of the Directors and Supervisory Committee:

<i>Name</i>	<i>-Position</i>	<i>Indicators</i>	<i>Restated</i>
Mr. Le Vinh Hoa	-Chairperson of the BODs	90,000,000	90,000,000
Mr. Do Manh Linh	-Member of the BODs	67,500,000	67,500,000

Ms. Nguyen Thi Hoang Lan	-Member of the BODs	67,500,000	67,500,000
Mr. Pham Truong Giang	-Member of the BODs	67,500,000	67,500,000
Mr. Tran Huu Hoang	-Member of the BODs	67,500,000	67,500,000
Mr. Vo Quoc Viet	-Head of the Supervisory Comm	36,000,000	36,000,000
Ms. Pham Thi Thuy Hang	-Member of the Supervisory Cc	27,000,000	27,000,000
Mr. Vu Van Dong	-Member of the Supervisory Cc	27,000,000	27,000,000

Salaries, bonuses and other incomes of the members of the Board of General Directors, the Board of Directors and the Supervisory Committee:

<i>Name</i>	<i>-Position</i>	<i>Indicators</i>	<i>Restated</i>
Ms. Tran Nhu Thien My	- General Director	690,894,434	597,658,600
Mr. Nguyen Anh Tuan	- Deputy General Director	576,142,930	499,924,100
Mr. Le Thanh Phuong	- Chief Accountant	382,625,554	337,676,000
Mr. Le Vinh Hoa	-Chairperson of the BODs	18,449,910	-
Mr. Do Manh Linh	-Member of the BODs	18,449,910	-
Ms. Nguyen Thi Hoang Lan	-Member of the BODs	18,449,910	-
Mr. Pham Truong Giang	-Member of the BODs	18,449,910	-
Mr. Tran Huu Hoang	-Member of the BODs	18,449,910	-
Mr. Vo Quoc Viet	-Head of the Supervisory Comm	18,449,910	-
Ms. Pham Thi Thuy Hang	-Member of the Supervisory Cc	18,449,910	-
Mr. Vu Van Dong	-Member of the Supervisory Cc	18,449,910	-

V. Approval of financial report issuance

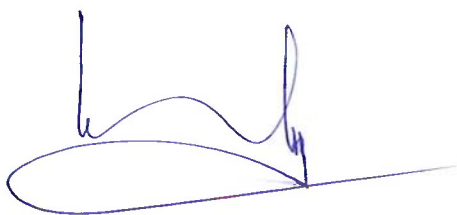
The financial statements for the third quarter of 2026, for the period ended 30 September 2026, were approved by the General Director of the Company and reissued in corrected form on 26 October 2026.

PREPAPER



Nguyễn Thị Việt

CHIEF ACCOUNTANT



Lê Thanh Phương

Danang, October 26, 2026

GENERAL DIRECTOR



Trần Như Thiên My