



**CONSOLIDATED  
INTERIM FINANCIAL STATEMENTS  
FOR THE FIRST 6 MONTHS  
OF THE FISCAL YEAR ENDING 31 DECEMBER 2025**

**CAMIMEX GROUP JOINT  
STOCK COMPANY**

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**STATEMENT OF THE BOARD OF MANAGEMENT**

The Board of Management of Camimex Group Joint Stock Company (hereinafter referred to as “the Company”) presents this statement together with the Consolidated Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2025 including the Interim Financial Statements of the Company and those of its subsidiaries (hereinafter collectively referred to as “the Group”).

**Business highlights**

Camimex Group Joint Stock Company (formerly named Ca Mau Frozen Seafood Processing Import Export Corporation) was established in accordance with the Decision No. 911/QĐ-UBND dated 08 November 2005 of the Chairman of the People’s Committee of Ca Mau Province regarding the approval of the project and the transformation of Ca Mau Frozen Seafood Processing Import Export Company to a joint stock company. The Company has been operating in line with the Business Registration Certificate No. 2000103908 (the former one No. 6103000065), registered for the first time on 12 January 2006 and amended for the 22<sup>nd</sup> time on 08 August 2025, granted by the Department of Finance of Ca Mau Province.

**Head office**

Address : No. 999 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam  
Tel. : 02906.553.399

Principal business activities of the Company are to process and preserve aquatic products and products made of aquatic products.

**Board of Management, Supervisory Board and Board of Directors**

The Board of Management, the Supervisory Board and the Board of Directors of the Company during the period and as of the date of this Statement include:

***The Board of Management***

Full name	Position	Appointing/re-appointing/resigning date
Mr. Bui Si Tuan	Chairman	Re-appointed on 03 June 2025
Mr. Huynh Van Tan	Member	Re-appointed on 03 June 2025
Mr. Do Van Hai	Member	Re-appointed on 03 June 2025
Mr. Dang Ngoc Son	Member	Appointed on 03 June 2025
Mr. Lee Min	Member	Appointed on 03 June 2025
Mr. Bui Duc Cuong	Member	Resigned on 03 June 2025
Mr. Nguyen Trong Ha	Member	Resigned on 03 June 2025

***The Supervisory Board***

Full name	Position	Appointing/re-appointing/resigning date
Mr. Nguyen Dang Duan	Head of the Board	Re-appointed on 24 May 2023
Mr. Nguyen Hoang Nghi	Member	Re-appointed on 24 May 2023
Ms. Nguyen Thi Tuyet Anh	Member	Appointed on 03 June 2025
Mr. Nguyen Ngoc Binh Thuan	Member	Resigned on 03 June 2025

***The Board of Directors***

Full name	Position	Appointing/re-appointing date
Mr. Huynh Van Tan	General Director	Re-appointed on 14 June 2025
Mr. Bui Duc Cuong	Deputy General Director	Appointed on 19 June 2018
Mr. Dang Ngoc Son	Deputy General Director	Appointed on 01 July 2019



**CAMIMEX GROUP JOINT STOCK COMPANY**  
**STATEMENT OF THE BOARD OF MANAGEMENT (cont.)**

**Legal representative**

Legal representative of the Company during the period and as of the date of this statement is Mr. Bui Si Tuan – Chairman (re-appointed on 03 June 2025).

Mr. Bui Si Tuan authorized Mr. Huynh Van Tan - General Director to sign on the Consolidated Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2025 under the Power of Attorney No.01/UQ/HĐQT/CMG.2025 dated 01 January 2025.

**Auditors**

A&C Auditing and Consulting Co., Ltd. has been appointed to perform the review on the Group's Consolidated Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2025.

**Responsibilities of the Board of Directors**

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

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- State clearly whether the accounting standards applied to the Company are followed or not, and all the material differences from these standards are disclosed and explained in the Consolidated Interim Financial Statements;
- Prepare the Consolidated Interim Financial Statements of the Group on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate;
- Design and implement effectively the internal control system to minimize the risks of material misstatements due to frauds or errors in the preparation and presentation of the Consolidated Interim Financial Statements.


The Board of Directors hereby ensures that all the proper accounting books of the Group have been fully recorded and can fairly reflect the financial position of the Group at any time, and that all the accounting books have been prepared in compliance with the applicable Accounting System. The Board of Directors is also responsible for managing the Group's assets and consequently has taken appropriate measures to prevent and detect frauds and other irregularities.

The Board of Directors hereby commits to the compliance with the aforementioned requirements in preparation of the Consolidated Interim Financial Statements.

**Approval of the Financial Statements**

The Board of Management hereby approves the accompanying Consolidated Interim Financial Statements which give a true and fair view of the financial position as of 30 June 2025 of the Group, its consolidated financial performance and its consolidated cash flows for the first 6 months of the fiscal year ending 31 December 2025, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Consolidated Interim Financial Statements.

For and on behalf of the Board of Management,



**Bui Si Tuan**  
**Chairman**

Date: 29 August 2025



No. 4.0255/25/TC-AC

**REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION**

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

We have reviewed the accompanying Consolidated Interim Financial Statements of Camimex Group Joint Stock Company (hereinafter referred to as "the Company") and its subsidiaries (hereinafter collectively referred to as "the Group"), which were prepared on 29 August 2025, from page 05 to page 54, including the Consolidated Interim Balance Sheet as of 30 June 2025, the Consolidated Interim Income Statement, the Consolidated Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2025 and the Notes to the Consolidated Interim Financial Statements.

**Responsibility of the Board of Directors**

The Company's Board of Directors is responsible for the preparation, true and fair presentation of these Consolidated 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 Consolidated Interim Financial Statements; and responsible for the internal control as the Company's Board of Directors determines necessary to enable the preparation and presentation of the Consolidated Interim Financial Statements to be free from material misstatement due to fraud or error.

**Responsibility of Auditors**

Our responsibility is to express conclusion on these Consolidated Interim Financial Statements based on our review. We have conducted the review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review on interim financial information performed by 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 Consolidated Interim Financial Statements have not given a true and fair view, in all material respects, of the consolidated financial position as of 30 June 2025 of the Group, its consolidated financial performance and its consolidated cash flows for the first 6 months of the fiscal year ending 31 December 2025, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Consolidated Interim Financial Statements.

**A&C Auditing and Consulting Co., Ltd.**

**Cần Thơ Branch**



**Nguyễn Hữu Danh**

**Partner**

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

Authorized Signatory

Can Tho City, 29 August 2025



**CAMIMEX GROUP JOINT STOCK COMPANY**

Address: No. 999 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam

**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**CONSOLIDATED INTERIM BALANCE SHEET**

(Full form)

As of 30 June 2025

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
<b>A - CURRENT ASSETS</b>	<b>100</b>		<b>3.456.917.433.662</b>	<b>2.675.381.107.467</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>V.1</b>	<b>42.059.937.423</b>	<b>166.150.844.088</b>
1. Cash	111		42.059.937.423	166.150.844.088
2. Cash equivalents	112		-	-
<b>II. Short-term financial investments</b>	<b>120</b>		<b>271.380.000.000</b>	<b>101.740.000.000</b>
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123	V.2a	271.380.000.000	101.740.000.000
<b>III. Short-term receivables</b>	<b>130</b>		<b>938.430.847.199</b>	<b>769.851.095.022</b>
1. Short-term trade receivables	131	V.3	691.519.423.518	569.038.258.858
2. Short-term prepayments to suppliers	132	V.4	184.119.664.349	148.363.454.076
3. Short-term inter-company receivables	133		-	-
Receivable according to the progress of construction				
4. contract	134		-	-
5. Receivables for short-term loans	135		-	-
6. Other short-term receivables	136	V.6a	62.926.839.332	52.584.462.088
7. Allowance for short-term doubtful debts	137	V.7	(135.080.000)	(135.080.000)
8. Deficit assets for treatment	139		-	-
<b>IV. Inventories</b>	<b>140</b>		<b>2.152.041.329.191</b>	<b>1.588.902.235.881</b>
1. Inventories	141	V.8	2.235.757.675.861	1.669.937.741.047
2. Allowance for devaluation of inventories	149	V.8	(83.716.346.670)	(81.035.505.166)
<b>V. Other current assets</b>	<b>150</b>		<b>53.005.319.849</b>	<b>48.736.932.476</b>
1. Short-term prepaid expenses	151	V.9a	5.216.169.177	1.884.429.442
2. Deductible VAT	152		41.529.837.880	40.594.396.937
3. Taxes and other receivables from the State	153	V.17	6.259.312.792	6.258.106.097
4. Trading Government bonds	154		-	-
5. Other current assets	155		-	-



**CAMIMEX GROUP JOINT STOCK COMPANY**

Address: No. 999 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam

**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Consolidated Interim Balance Sheet (cont.)**

ITEMS	Code	Note	Ending balance	Beginning balance
<b>B- NON-CURRENT ASSETS</b>	<b>200</b>		<b>1.053.828.528.962</b>	<b>1.041.150.458.012</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>2.080.000.000</b>	<b>1.030.000.000</b>
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term inter-company receivable	214		-	-
5. Receivables for long-term loans	215	V.5	1.050.000.000	-
6. Other long-term receivables	216	V.6b	1.030.000.000	1.030.000.000
7. Allowance for long-term doubtful debts	219		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>701.566.599.509</b>	<b>524.359.531.018</b>
1. Tangible fixed assets	221	V.10	524.832.032.455	360.850.127.445
- Historical cost	222		1.022.610.312.765	823.894.163.409
- Accumulated depreciation	223		(497.778.280.310)	(463.044.035.964)
2. Financial leased assets	224	V.11	131.830.708.916	118.451.074.089
- Historical cost	225		184.837.902.673	139.712.955.716
- Accumulated depreciation	226		(53.007.193.757)	(21.261.881.627)
3. Intangible fixed assets	227	V.12	44.903.858.138	45.058.329.484
- Initial cost	228		53.833.242.622	53.435.493.890
- Accumulated amortization	229		(8.929.384.484)	(8.377.164.406)
<b>III. Investment property</b>	<b>230</b>		<b>-</b>	<b>-</b>
- Historical costs	231		-	-
- Accumulated depreciation	232		-	-
<b>IV. Long-term assets in process</b>	<b>240</b>		<b>260.868.479.264</b>	<b>461.221.223.579</b>
1. Long-term work in process	241		-	-
2. Construction-in-progress	242	V.13	260.868.479.264	461.221.223.579
<b>V. Long-term financial investments</b>	<b>250</b>		<b>28.538.673.395</b>	<b>34.887.221.739</b>
1. Investments in subsidiaries	251		-	-
2. Investments in joint ventures and associates	252	V.2b	27.538.673.395	25.887.221.739
3. Investments in other entities	253	V.2c	1.000.000.000	1.000.000.000
Provisions for devaluation of long-term financial				
4. investments	254		-	-
5. Held-to-maturity investments	255	V.2a	-	8.000.000.000
<b>VI. Other non-current assets</b>	<b>260</b>		<b>60.774.776.794</b>	<b>19.652.481.676</b>
1. Long-term prepaid expenses	261	V.9b	58.084.016.438	17.965.953.602
2. Deferred income tax assets	262	V.14	2.690.760.356	1.686.528.074
3. Long-term components and spare parts	263		-	-
4. Other non-current assets	268		-	-
5. Goodwill	269		-	-
<b>TOTAL ASSETS</b>	<b>270</b>		<b>4.510.745.962.624</b>	<b>3.716.531.565.479</b>

**CAMIMEX GROUP JOINT STOCK COMPANY**

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**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Consolidated Interim Balance Sheet (cont.)**

ITEMS	Code	Note	Ending balance	Beginning balance
<b>C - LIABILITIES</b>	<b>300</b>		<b>2.806.021.651.287</b>	<b>2.053.170.365.139</b>
I. Current liabilities	310		1.875.018.391.484	1.238.362.755.945
1. Short-term trade payables	311	V.15	449.448.392.892	152.955.222.726
2. Short-term advances from customers	312	V.16	129.159.228.970	3.095.567.559
3. Taxes and other obligations to the State Budget	313	V.17	15.721.419.946	22.127.920.963
4. Payables to employees	314	V.18	24.557.956.446	24.898.790.763
5. Short-term accrued expenses	315	V.19	12.358.426.713	6.992.864.787
6. Short-term inter-company payable	316		-	-
7. Payable according to the progress of construction contracts	317		-	-
8. Short-term unearned revenue	318		-	-
9. Other short-term payables	319	V.20a	24.500.600.533	32.420.991.208
10. Short-term borrowings and financial leases	320	V.21a	1.217.377.314.068	993.976.346.023
11. Provisions for short-term payables	321		-	-
12. Bonus and welfare funds	322	V.22	1.895.051.916	1.895.051.916
13. Price stabilization fund	323		-	-
14. Trading Government bonds	324		-	-
II. Non-current liabilities	330		931.003.259.803	814.807.609.194
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Inter-company payables for working capital	334		-	-
5. Long-term inter-company payables	335		-	-
6. Long-term unearned revenue	336		-	-
7. Other long-term payables	337	V.20b	450.000.000	450.000.000
8. Long-term borrowings and financial leases	338	V.21b	930.553.259.803	814.357.609.194
9. Convertible bonds	339		-	-
10. Preferred shares	340		-	-
11. Deferred income tax liability	341		-	-
12. Provisions for long-term payables	342		-	-
13. Science and technology development fund	343		-	-



**CAMIMEX GROUP JOINT STOCK COMPANY**


Address: No. 999 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam


**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Consolidated Interim Balance Sheet (cont.)**

ITEMS	Code	Note	Ending balance	Beginning balance
<b>D - OWNER'S EQUITY</b>	<b>400</b>		<b>1.704.724.311.337</b>	<b>1.663.361.200.340</b>
<b>I. Owner's equity</b>	<b>410</b>		<b>1.704.724.311.337</b>	<b>1.663.361.200.340</b>
1. Owner's capital	411	V.23a	1.018.989.900.000	1.018.989.900.000
- Ordinary shares carrying voting rights	411a		1.018.989.900.000	1.018.989.900.000
- Preferred shares	411b		-	-
2. Share premiums	412		-	-
3. Bond conversion options	413		-	-
4. Other sources of capital	414	V.23a	242.813.940.000	241.575.000.000
5. Treasury stocks	415		-	-
6. Differences on asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418	V.23a	479.579.319	479.579.319
9. Business arrangement supporting fund	419		-	-
10. Other funds	420		-	-
11. Retained earnings	421	V.23a	(49.787.406.714)	(71.714.401.725)
- Retained earnings accumulated to the end of the previous period	421a		(81.001.762.912)	(71.714.401.725)
- Retained earnings of the current period	421b		31.214.356.198	-
12. Construction investment fund	422		-	-
13. Benefits of non-controlling shareholders	429	V.23a	492.228.298.732	474.031.122.746
<b>II. Other sources and funds</b>	<b>430</b>		<b>-</b>	<b>-</b>
1. Sources of expenditure	431		-	-
2. Fund to form fixed assets	432		-	-
<b>TOTAL LIABILITIES AND OWNER'S EQUITY</b>	<b>440</b>		<b>4.510.745.962.624</b>	<b>3.716.531.565.479</b>

  
Tran Quoc Phong  
Preparer

  
Huynh Cong Nhan  
Chief Accountant

Ca Mau, 29 August 2025

  
Huynh Van Tan  
General Director



**CAMIMEX GROUP JOINT STOCK COMPANY**

Address: No. 999 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam

**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**CONSOLIDATED INTERIM INCOME STATEMENT**

(Full form)

For the first 6 months of the fiscal year ending 31 December 2025

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	1.521.163.001.830	1.482.590.150.759
2. Revenue deductions	02	VI.2	3.301.377.688	287.511.725
3. Net revenue	10		1.517.861.624.142	1.482.302.639.034
4. Cost of sales	11	VI.3	1.243.533.690.683	1.310.126.323.896
5. Gross profit	20		274.327.933.459	172.176.315.138
6. Financial income	21	VI.4	20.990.063.174	5.507.736.002
7. Financial expenses	22	VI.5	109.908.333.638	71.424.951.188
In which: Loan interest expenses	23		65.859.597.894	45.662.075.502
8. Gain or loss in joint ventures, associates	24	V.2b	1.451.451.656	3.226.869.816
9. Selling expenses	25	VI.6	73.751.504.835	36.320.436.804
10. General and administration expenses	26	VI.7	52.849.438.233	38.202.261.328
11. Net operating profit	30		60.260.171.583	34.963.271.636
12. Other income	31	VI.8	1.243.009.055	1.653.937.140
13. Other expenses	32	VI.9	3.238.425.120	4.905.989.856
14. Other profit/(loss)	40		(1.995.416.065)	(3.252.052.716)
15. Total accounting profit before tax	50		58.264.755.518	31.711.218.920
16. Current income tax	51	V.17	11.460.767.845	6.985.047.137
17. Deferred income tax	52	VI.10	(1.004.232.282)	(1.493.505.745)
18. Profit after tax	60		<u>47.808.219.955</u>	<u>26.219.677.528</u>
19. Profit after tax of the Parent Company	61		31.214.356.198	19.161.083.562
20. Profit after tax of non-controlling shareholders	62	V.23a	16.593.863.757	7.058.593.966
21. Basic earnings per share	70	VI.11a	<u>306</u>	<u>188</u>
22. Diluted earnings per share	71	VI.11a	<u>306</u>	<u>188</u>


Tran Quoc Phong  
Preparer

Huynh Cong Nhan  
Chief Accountant

Ca Mau, 29 August 2025

Huynh Van Tan  
General Director



**CAMIMEX GROUP JOINT STOCK COMPANY**

Address: No. 999 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam

**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**CONSOLIDATED INTERIM CASH FLOW STATEMENT**

(Full form)

(Indirect method)

For the first 6 months of the fiscal year ending 31 December 2025

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
<b>I. Cash flows from operating activities</b>				
1. Profit/(loss) before tax	01		58.264.755.518	31.711.218.920
2. Adjustments				
- Depreciation/Amortization of fixed assets and investment properties	02	V.10, 11, 12	66.967.398.529	38.765.490.257
- Provisions and allowances	03	V.8	2.680.841.504	(9.716.046.063)
- Exchange gain/(loss) due to revaluation of monetary items in foreign currencies	04	VI.5	31.580.340.974	8.504.070.685
- Gain/(loss) from investing activities	05	VI.4	(4.662.710.775)	(496.320.412)
- Interest expenses	06	VI.5	65.859.597.894	45.662.075.502
- Others	07		-	-
3. Operating profit/(loss) before changes of working capital	08		220.690.223.644	114.430.488.889
- Increase/(decrease) of receivables	09		(170.520.632.097)	(159.617.300.565)
- Increase/(decrease) of inventories	10		(565.819.934.814)	104.658.408.708
- Increase/(decrease) of payables	11		362.945.432.464	125.073.733.648
- Increase/(decrease) of prepaid expenses	12		(42.787.164.812)	3.994.095.841
- Increase/(decrease) of trading securities	13		-	-
- Interests paid	14	V.18, VI.5	(60.407.648.765)	(45.683.548.615)
- Corporate income tax paid	15	V.16	(2.562.776.630)	(3.441.573.326)
- Other cash inflows	16		-	8.225.293.566
- Other cash outflows	17		(1.941.259.445)	-
<b>Net cash flows from operating activities</b>	<b>20</b>		<b>(260.403.760.455)</b>	<b>147.639.598.146</b>
<b>II. Cash flows from investing activities</b>				
1. Purchases and construction of fixed assets and other long-term assets	21		(5.075.582.988)	(54.880.103.523)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	609.090.909
3. Cash outflow for lending, buying debt instruments of other entities	23		(238.390.000.000)	(6.374.000.000)
4. Cash recovered from lending, selling debt instruments of other entities	24		75.700.000.000	23.640.000.000
5. Investments into other entities	25	V.2b	(200.000.000)	(170.000.000)
6. Withdrawals of investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27	V.6a, VI.4	2.052.041.774	241.286.123
<b>Net cash flows from investing activities</b>	<b>30</b>		<b>(165.913.541.214)</b>	<b>(36.933.726.491)</b>

**CAMIMEX GROUP JOINT STOCK COMPANY**

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For the first 6 months of the fiscal year ending 31 December 2025

**Consolidated 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 issuing stocks and capital contributions from owners	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33	V.21a,b	2.649.564.106.335	1.779.610.672.029
4. Repayment for loan principal	34	V.21a,b	(2.334.534.722.109)	(1.859.881.597.879)
5. Payments for financial leased assets	35	V.21a,b	(15.883.849.749)	(29.568.683.495)
6. Dividends and profit paid to the owners	36		-	-
Net cash flows from financing activities	40		299.145.534.477	(109.839.609.345)
Net cash flows during the period	50		(127.171.767.192)	866.262.310
Beginning cash and cash equivalents	60	V.1	166.150.844.088	32.030.449.594
Effects of fluctuations in foreign exchange rates	61		3.080.860.527	(4.017.911.906)
Ending cash and cash equivalents	70	V.1	42.059.937.423	28.878.799.998


Tran Quoc Phong  
Preparer

Huynh Cong Nhan  
Chief Accountant

Ca Mau, 29 August 2025

Huynh Van Tan  
General Director



**CAMIMEX GROUP JOINT STOCK COMPANY**

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**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

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

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

**2. Operating field**

The Company operates in the fields of trading and servicing.

**3. Principal business activities**

Principal business activities of the Company are to process and preserve aquatic products and products made of aquatic products.

**4. Normal operating cycle**

Normal operating cycle of the Company is within 12 months.

**5. Structure of the Group**

As of the balance sheet date, the Group includes the Parent Company and 6 subsidiaries under the control of the Parent Company and 2 associates (at the beginning of the year, the Group had 05 subsidiaries and 02 associates). All subsidiaries are consolidated in these Consolidated Interim Financial Statements.

**5a. Information on the Group's restructuring*****Establishment of a subsidiary***

During the period, the Group contributed capital to establish Thao Anh Fish Joint Stock Company with the ownership rate at 89.7% of charter capital. The purpose of this capital contribution was to gain control over the operations of this company.

**5b. List of subsidiaries to be consolidated**

Subsidiaries	Address	Principal business activities	Benefit rate		Voting rate	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Camimex Joint Stock Company	No. 333 Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Vietnam	Processing aquatic products of all kinds; importing and exporting aquatic products of all kinds; providing warehouses and commodity storage in refrigerated warehouses	74,03%	76,69%	74,03%	76,69%
Camimex Organic Limited Company <sup>(i)</sup>	Nha Hoi Hamlet, Tam Giang Commune, Ca Mau Province, Vietnam	Produce aquatic breeds grow shrimps and other aquatic animals	78,44%	80,55%	99,01%	80,55%
Camimex Logistics Joint Stock Company	No. 33/3 Go O Moi, Ward 2, Phu Thuan	Leasing frozen storage; providing services of cargo	86,67%	86,67%	86,67%	86,67%



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**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

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

Subsidiaries	Address	Principal business activities	Benefit rate		Voting rate	
			Ending balance	Beginning balance	Ending balance	Beginning balance
	Ward, Ho Chi Minh City, Vietnam	transport, loading and unloading and entrusted export-import				
Camimex Foods Joint Stock Company <sup>(ii)</sup>	969 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam	Processing and preserving aquatic products and products made from aquatic products	95,64%	84,78%	99,97%	88,21%
Camimex Farm Joint Stock Company	969 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam	Growing shrimps	65,31%	65,79%	65,31%	65,79%
Thao Anh Fish Joint Stock Company <sup>(iii)</sup>	Land plot No. 457, map sheet No. 5, resettlement area of Thuan Dien Hamlet, Phu Tuc Commune, Vinh Long Province, Vietnam	Processing and preserving aquatic products and products made from aquatic products	85,79%	-	89,7%	-

- (i) The Company holds 19,8% of the direct voting rate at Camimex Organic Limited Company and 79,21% of the indirect voting rate through Camimex Joint Stock Company.
- (ii) The Company holds 83,3% of the direct voting rate at Camimex Foods Joint Stock Company and 16,67% of the indirect voting rate through Camimex Joint Stock Company.
- (iii) The Company holds 89,7% of the indirect voting rate through Camimex Foods Joint Stock Company.

**5c. List of associates presented in the Consolidated Interim Financial Statements in accordance with the equity method**

Associates	Addresses	Principal business activities	Ownership rate		Voting rate	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Camimex Quang Tri Joint Stock Company	Cua Tung sea and brackish aquaculture hatchery, Cua Tung Commune, Quang Tri Province, Vietnam	Manufacturing aquatic breeds, growing shrimps, fishes and other aquatic animals	49%	49%	49%	49%
Nam Can Seaproducts Import Export Joint Stock Company	Cluster 3, Nam Can Commune, Ca Mau Province, Vietnam	Processing, preserving aquatic products and products made of aquatic products	24,5%	24,5%	24,5%	24,5%

**6. Statement of information comparability on the Consolidated Interim Financial Statements**

The figures in the current period can be comparable with corresponding figures in the previous period.



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### **CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

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Notes to the Consolidated Interim Financial Statements (cont.)

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#### **7. Headcount**

As of the balance sheet date, the Group's headcount is 1.707 (headcount at the beginning of the year: 1.506).

## **II. FISCAL YEAR AND ACCOUNTING CURRENCY**

#### **1. Fiscal year**

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

#### **2. Accounting currency unit**

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

## **III. ACCOUNTING STANDARDS AND SYSTEM**

#### **1. Accounting System**

The Group applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014 guiding the Vietnamese Accounting System, the Circular No. 53/2016/TT-BTC dated 21 March 2016, No. 202/2014/TT-BTC dated 22 December 2014 guiding the preparation and presentation of Consolidated Interim Financial Statements and other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Consolidated Interim Financial Statements.

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

The Board of Directors ensures to follow all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014, the Circular No. 53/2016/TT-BTC dated 21 March 2016, the Circular No. 202/2014/TT-BTC dated 22 December 2014 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Consolidated Interim Financial Statements.

## **IV. ACCOUNTING POLICIES**

#### **1. Accounting convention**

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

#### **2. Consolidation bases**

The Consolidated Interim Financial Statements include the Interim Financial Statements of the Parent Company and those of its subsidiaries. A subsidiary is an enterprise that is controlled by the Parent Company. The control exists when the Parent Company has the power to directly or indirectly govern the financial and operating policies of the subsidiary to obtain economic benefits from its activities. In determining the control power, the potential voting right arising from options or debt and capital instruments that can be converted into common shares as of the balance sheet date should also be taken into consideration.



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### **CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

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Notes to the Consolidated Interim Financial Statements (cont.)

The financial performance of a subsidiary, which is bought or sold during the period, is included in the Consolidated Interim Income Statement from the date of acquisition or until the date of selling investments in that subsidiary.

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

Intra-group balances in the Interim Balance Sheet and intra-group transactions and unrealized profits resulting from these transactions must be completely eliminated. Unrealized losses resulting from intra-group transactions are also eliminated unless costs cannot be recovered.

Benefits of non-controlling shareholders reflect profit or loss and net assets of subsidiary, which are not held by the Group and presented in a separate item of the Consolidated Interim Income Statement and Consolidated Interim Balance Sheet (classified under "Owner's equity"). Benefits of non-controlling shareholders include the values of their non-controlling benefits at the initial date of business combination and those arise within the ranges of changes in owner's equity from the date of business combination. The losses arising in the subsidiaries are attributed equally to the ownership rate of non-controlling shareholders, even if such losses are higher than the interest owned by these shareholders in net assets of the subsidiaries.

In case the Group invests to raise its benefit rate held in the subsidiaries, the difference between the additional investment cost and the carrying value of the subsidiaries' net assets additionally purchased as at the acquisition date is directly recorded in item "Retained earnings" on the Consolidated Interim Balance Sheet.

In case where subsidiaries raise capital from the owners, if the additional capital contribution rate of the involved parties is not in correspondence with the current capital ownership rate, the difference between the additional capital contribution rate of the Group and the increase of the ownership share in the subsidiaries' net assets is recorded into item "Retained earnings" on the Consolidated Interim Balance Sheet.

### **3. Foreign currency transactions**

Transactions in foreign currencies are converted at the actual exchange rates ruling as of the transaction dates. The ending balances of monetary items in foreign currencies are converted at the actual exchange rates ruling as of the balance sheet date.

Foreign exchange differences arisen from foreign currency transactions during the period shall be included into financial income or financial expenses. Foreign exchange differences due to the revaluation of ending balances of the monetary items in foreign currencies after offsetting their positive differences against negative differences shall be included into financial income or financial expenses.

The exchange rate used to convert foreign currency transactions is the actual exchange rate ruling as at the time of these transactions. The actual exchange rates applied to foreign currency transactions are as follows:



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### **CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

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

- For the foreign currency trading contract (including spot contract, forward contract, future contract, option contract, currency swap): the exchange rate stipulated in the contracts of trading foreign currency between the Group and the Bank.
- For receivables: the buying rate ruling as at the time of transaction of the commercial bank where the Group designates the customers to make payments.
- For payables: the selling rate ruling as at the time of transaction of the commercial bank where the Group supposes to make payments.
- For acquisition of assets or immediate payments in foreign currency (not included into payable accounts): the buying rate of the commercial bank where the Group makes payments.

The exchange rates used to re-evaluate the ending balances of monetary items in foreign currencies are determined according to the following principles:

- For foreign currency deposits: the buying rate of the bank where the Group opens its foreign currency account.
- monetary items in foreign currencies classified as other assets: the buying rate of Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Ca Mau Branch, where the Group frequently has transactions.
- For monetary items in foreign currencies classified as liabilities: the selling rate of Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Ca Mau Branch, where the Group frequently has transactions.

#### **4. Cash**

Cash includes cash on hand and demand deposits.

#### **5. Financial investments**

##### ***Loans***

Loans are measured at costs less allowance for doubtful debts. Allowance for doubtful debts of loans is made on the basis of estimated losses.

##### ***Held-to-maturity investments***

Investments are classified as held-to-maturity investments that the Group intends and is able to hold to maturity. The Group's held-to-maturity investments are term deposits for the purpose of receiving periodical interest.

Held-to-maturity investments are initially recognized at cost including the purchase cost and other transaction costs. After initial recognition, these investments are recorded at recoverable value. Interest from these held-to-maturity investments after acquisition date is recognized in the profit or loss on the basis of the interest income to be received. Interests arising prior to the Group's acquisition of held-to-maturity investments are recorded as a decrease in the costs as at the acquisition time.

When there are reliable evidences proving that a part or the whole investment cannot be recovered and the loss is reliably determined, the loss is recognized as financial expenses during the period while the investment value is derecognized.

##### ***Investments in associates***

###### ***Associate***

An associate is an entity which the Group has significant influence but not the control to govern the financial and operating policies. Significant influence is the right to participate in making the associate's financial and operating policies but not control those policies.



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

Investments in associates are recorded as in the owner's equity method. Accordingly, the investment in associate is initially recorded at costs on the Consolidated Financial Statements and then adjusted for the post acquisition change in the Group's share of net assets of the associate. If the Group's share of loss of an associate exceeds or equals the carrying amount of an investment, the investment is then reported at nil (0) value on the Consolidated Financial Statements, except when the Group has obligations to pay on behalf of the associate to satisfy obligations of the associate.

The Financial Statements of the associate are prepared for the accounting period that is the same with the Consolidated Financial Statements of the Group. In the case that the accounting policy of an associate is different from the accounting policy applied consistently in the Group, the Financial Statements of that associate will be properly adjusted before being used for the preparation of the Consolidated Financial Statements.

Unrealized profits/(losses) arising from transactions with associates are eliminated in proportion to the amount under the Group's ownership in the preparation of the Consolidated Financial Statements.

#### ***Investments in equity instruments of other entities***

Investments in equity instruments of other entities include such investments in equity instruments that do not enable the Group to have the control, joint control or significant influence on these entities.

Investments in equity instruments of other entities are initially recognized at costs, including cost of purchase or capital contributions plus other directly attributable transaction costs. Values of these investments are derecognized for dividends arising in the periods prior to the acquisition of such investments. Dividends arising in the periods after the acquisition of investments are recorded into the revenue.

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

- For investments in listed shares or fair value of investments which is reliably measured, provisions are made on the basis of the market value of shares.
- For investments of which the fair value cannot be measured at the time of reporting, provisions are made on the basis of the losses suffered by investees, at the rate equal to the difference between the actual capital invested by investors and the actual owner's equity multiplying (x) by the Group's rate of capital contribution over the total actual capital invested by investors in these investees.

Increases/(decreases) in the provisions for impairment of investments in equity instruments of other entities as of the balance sheet date are recorded into financial expenses.

#### **6. Receivables**

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

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

- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Group and customers who are independent to the Group.
- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions.

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



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For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

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Increases/(decreases) in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into general and administration expenses.

#### **7. Inventories**

Inventories are recognized at the lower of cost or net realizable value.

Cost of inventories is determined as follows:

- For materials and merchandise: Costs comprise costs of purchases and other directly relevant 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.

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.

Stock-out costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Allowance for devaluation of inventories is recognized for each type of inventory when its cost is higher than its net realizable value. Increases/(decreases) in the allowance for devaluation of inventories required to be made as of the fiscal year-ended are recorded into "Cost of sales".

#### **8. Prepaid expenses**

Prepaid expenses comprise actual expenses arising and relevant to financial performance in several accounting periods. Prepaid expenses of the Group mainly include:

##### ***Tools***

Expenses of tools being put into use are allocated into costs in accordance with the straight-line method for the maximum period of 3 years.

##### ***Prepaid land rental***

Prepaid land rental reflects the rental prepaid for the land being used by the Group and is allocated into expenses in accordance with the straight-line method over the lease term (i.e. within 50 years).

##### ***Expenses of fixed asset repairs***

Expenses of fixed asset repairs incurred once with high value are allocated into costs in accordance with the straight-line method in 3 years.

#### **9. Tangible fixed assets**

Tangible fixed assets are determined by their historical costs less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Group to bring the asset to its working condition for its intended use. Other expenses arising subsequent to initial recognition are included into historical costs of fixed assets only if it can be clearly demonstrated that the expenditure has resulted in future economic benefits expected to be obtained from the use of these assets. Those which do not meet the above conditions will be recorded into operation costs during the period.

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.



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

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation years applied are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	03 - 44
Machinery and equipment	03 - 54
Vehicles	03 - 14
Office equipment	03 - 05
Other fixed assets	06

**10. Financial leased assets**

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessee. Financial leased assets are determined by their historical costs 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. Discount rate used to calculate the present value of the minimum lease payments is the interest rate implicit in the lease or else mentioned in the lease. If the interest rate implicit in the lease cannot be determined, the incremental borrowing rate at commencement of the lease term will be applied.

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

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

**11. Intangible fixed assets**

Intangible fixed assets are determined by their initial costs less accumulated amortization. Initial costs of intangible fixed assets include all the costs paid by the Group to bring the asset to its working condition for its intended use. Other costs relevant to intangible fixed assets arising subsequent to initial recognition are included into operation costs during the period only if these costs are associated with a specific intangible fixed asset and result in future economic benefits expected to be obtained from the use of these assets.

When an intangible fixed asset is sold or disposed, its initial costs and accumulated amortization are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

The Group's intangible fixed assets include:

***Land use right***

Land use right includes all the actual expenses paid by the Group directly related to the land being used such as expenses to obtain the land use right, compensation for house removal, land clearance and ground leveling, registration fees, etc.

Land use right of the Group is amortized as follows:



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Notes to the Consolidated Interim Financial Statements (cont.)

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- Land use right granted by the State with collection of land use fees is amortized in accordance with the straight-line method over the land granting period (i.e. 33 - 43 years); if the land use right is permanent, it is not amortized.
- Land use right legally transferred is amortized in accordance with the straight-line method over the land granting period; if the land use right is permanent, it is not amortized.
- The land use right leased before the effective date of the 2003 Law on Land that the Group has paid rental for the entire lease term or prepaid rental for many years that the remaining prepaid lease term is at least 5 years and has been granted the Land Use Right Certificate by competent authority is amortized in accordance with the straight-line method over the lease term.

#### ***Computer software***

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

#### **12. Construction-in-progress**

Construction-in-progress reflects the expenses (including relevant loan interest expenses following the accounting policies of the Group) directly attributable to assets under construction, machinery and equipment under installation for purposes of production, leasing and management as well as the repair of fixed assets in progress. These assets are recorded at historical costs and not depreciated.

#### **13. Payables and accrued expenses**

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services received. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is made on the basis of following principles:

- Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Group.
- Accrued expenses reflect expenses for goods, services received from suppliers or supplied to customers but have not been paid, invoiced or lack of accounting records and supporting documents; pay on leave payable to employees; and accrual of operation expenses.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

The payables and accrued expenses are classified as short-term and long-term items in the Consolidated Interim Balance Sheet on the basis of their remaining term as of the balance sheet date.

#### **14. Ordinary bonds**

Ordinary bonds include bonds that cannot be converted into shares.

The carrying value of ordinary bonds is reflected on the net value of the face value minus discount and plus bond premium.

The Group follows discount and premium for each type of issued ordinary bonds and the allocation of each discount and premium when determining borrowing costs included into expenses or capitalized for each period. Details are as follows:



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

- Bond discounts are gradually allocated into borrowing costs for each period during the term of bonds.
- Bond premiums are gradually allocated as a decrease into borrowing costs for each period during the term of.

The Group may choose to apply the effective interest method or straight-line method to allocate discounts or premiums:

- For the effective interest method, discounts or premiums are allocated to each period by the differences between the interest expenses payable in each interest payment period (calculated by the beginning balance of the bonds multiplied by the actual market interest rate) with the amount payable for each period.
- For straight-line method: discounts or premiums are gradually allocated throughout the term of bonds.

Issuing costs of bonds are allocated matching the term of bonds under the straight-line method or the effective interest rate method and recognized in financial expenses or capitalized.

#### **15. Owner's equity**

##### ***Owner's capital***

The owner's capital is recorded according to the actual amounts invested by shareholders of the Parent Company.

##### ***Other sources of capital***

Other sources of capital are due to the supplementation from business profits, revaluation of assets and net carrying values between the fair values of the assets gifted or granted to the Group after deducting taxes payable (if any) related to these assets.

#### **16. Profit distribution**

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

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

Dividends are recorded as payables upon approval of the General Meeting of Shareholders.

#### **17. Recognition of revenue and income**

##### ***Revenue from sales of merchandise, finished goods***

Revenue from sales of merchandise, finished goods shall be recognized when all of the following conditions are satisfied:

- The Group transfers most of risks and benefits incident to the ownership of products or merchandise to customers.
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the products, merchandise sold.
- The amount of sales can be measured reliably. When the contracts stipulate that buyers have the right to return products, merchandise purchased under specific conditions, sales are recorded only when those specific conditions are no longer exist and buyers retains no right to return



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

products, merchandises (except for the case that such returns are in exchange for other merchandise or services).

- The Group received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred or to be incurred in respect of the sale transaction can be measured reliably.

#### ***Revenue from provisions of services***

Revenue from sales of service provision shall be recognized when all of the following conditions are satisfied:

- The amount of sales can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, sales is recognized only when these specific conditions are no longer existed and the buyer is not entitled to return the services provided.
- The Group received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are provided in several accounting periods, the determination of sales is done on the basis of the volume of work done as of the balance sheet date.

#### ***Revenue from processing service***

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

#### ***Income from operating lease***

Income from operating lease is recognized in accordance with the straight-line method during the lease term. Rentals received in advance for several periods are allocated to revenues in consistence with the lease term.

#### ***Interest***

Interest is recorded, based on the term and the actual interest rate applied in each particular period.

### **18. Revenue deductions**

Revenue deductions only include sales returns incurred in the same period of providing products, merchandise, services, in which revenues are derecognized.

In case of products, merchandise, services provided in the previous periods but sales returns incurred in the current period, revenues shall be derecognized accordingly as follows:

- If sales returns incur prior to the release of the Consolidated Interim Financial Statements: revenues are derecognized on the Consolidated Interim Financial Statements of the current period.
- If sales returns incur after the release of the Consolidated Interim Financial Statements: revenues are derecognized on the Consolidated Interim Financial Statements of the following period.

### **19. Borrowing costs**

Borrowing costs are interests and other costs that directly incurs in connection with the borrowing.



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### **CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

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

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Borrowing costs are recorded as an expense when it is incurred. In case the borrowing costs 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 of the asset, these costs will be included in the cost of that asset. To the extent that the borrowings are especially for the purpose of construction of fixed assets and investment properties, the borrowing cost is eligible for capitalization even if construction period is under 12 months. Incomes arisen from provisional investments as loans are recognized as a decrease in the costs of relevant assets.

In the event that general borrowings are partly used for the acquisition, construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings not yet paid during the period, except for particular borrowings serving the purpose of obtaining a specific asset.

#### **20. Expenses**

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

#### **21. Corporate income tax**

Corporate income tax includes current income tax and deferred income tax.

##### ***Current income tax***

Current income tax is the tax amount computed based on the taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

##### ***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. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the balance sheet date and are recorded when there is certainly enough taxable income to use these unrecognized deferred corporate income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the Income Statement. In



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the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity.

The Group shall offset deferred tax assets and deferred tax liabilities if:

- The Group has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
  - Of the same subject to corporate income tax; or
  - The Group has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

**22. Related parties**

A party is considered a related party of the Group in case that party is able to control the Group or to cause material effects on the financial decisions as well as the operations of the Group. A party is also considered a related party of the Group in case that party is under the same control or is subject to the same material effects.

Considering the relationship of related parties, the nature of relationship is focused more than its legal form.

**23. Segment reporting**

A business segment is a distinguishable component of the Group 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.

A geographical segment is a distinguishable component of the Group 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.

Information on segment is made and presented in compliance with the accounting policies for the preparation and presentation of the Consolidated Interim Financial Statements of the Group.

**V. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED INTERIM BALANCE SHEET****1. Cash**

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash on hand	10.452.115.245	10.512.182.232
Demand deposits	31.607.822.178	155.638.661.856
<b>Total</b>	<b>42.059.937.423</b>	<b>166.150.844.088</b>



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Notes to the Consolidated Interim Financial Statements (cont.)

**2. Financial investments**

The financial investments of the Group include held-to-maturity investments, investments in associates and investments in other entities. The Group's financial investments are as follows:

**2a. Held-to-maturity investments**

	Ending balance		Beginning balance	
	Original amount	Carrying value	Original amount	Carrying value
<i>Short-term</i>	<b>271.380.000.000</b>	<b>271.380.000.000</b>	<b>101.740.000.000</b>	<b>101.740.000.000</b>
Deposit	271.380.000.000	271.380.000.000	101.740.000.000	101.740.000.000
<i>Long-term</i>	-	-	<b>8.000.000.000</b>	<b>8.000.000.000</b>
Deposit	-	-	8.000.000.000	8.000.000.000
<b>Total</b>	<b>271.380.000.000</b>	<b>271.380.000.000</b>	<b>109.740.000.000</b>	<b>109.740.000.000</b>

(\*) In which, some deposit, of which the ending carrying values are VND 268.730.000.000, have been mortgaged to secure the loans from banks (see Note No. V.21a).

**2b. Investments in associates**

	Ending balance			Beginning balance		
	Original amount	Profit generated after the investment date	Total	Original amount	Profit generated after the investment date	Total
Camimex Quang Tri Joint Stock Company <sup>(i)</sup>	2.155.000.000	-	2.155.000.000	1.955.000.000	-	1.955.000.000
Nam Can Seaproducts Import Export Joint Stock Company <sup>(ii)</sup>	22.273.837.101	3.109.836.294	25.383.673.395	22.273.837.101	1.658.384.638	23.932.221.739
<b>Total</b>	<b>24.428.837.101</b>	<b>3.109.836.294</b>	<b>27.538.673.395</b>	<b>24.228.837.101</b>	<b>1.658.384.638</b>	<b>25.887.221.739</b>

(i) According to the Business Registration Certificate No. 3200698186, registered for the first time on 08 August 2019, granted by the Department of Planning and Investment of Quang Tri Province, the Group invests an amount of VND 4.900.000.000 in Camimex Quang Tri Joint Stock Company, equivalent to 49% of charter capital. During the period, the Group invested an additional amount of VND 200.000.000. As of the balance sheet date, the Group invested an amount of VND 2.155.000.000. The charter capital to be invested is VND 2.745.000.000.

(ii) As of the balance sheet date, the Group held 1.225.000 shares, equivalent to 24,5% of charter capital of Nam Can Seaproducts Import Export Joint Stock Company (beginning balance: 1.225.000 shares, equivalent to 24,5% of charter capital).

The Group's value of ownership at the associates is as follows:

	Value of ownership at the beginning of the year	Capital contribution during the period	Gain or loss during the period	Value of ownership at the end of the period
Camimex Quang Tri Joint Stock Company	1.955.000.000	200.000.000	-	2.155.000.000
Nam Can Seaproducts Import Export Joint Stock Company	23.932.221.739	-	1.451.451.656	25.383.673.395
<b>Total</b>	<b>25.887.221.739</b>	<b>200.000.000</b>	<b>1.451.451.656</b>	<b>27.538.673.395</b>



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**Notes to the Consolidated Interim Financial Statements (cont.)***Operation of the associates*

The associates have been in the normal operation and have not experienced any significant change as compared to the previous period.

*Transactions with the associates*

Significant transactions between the Group and its associates are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Camimex Farm Joint Stock Company</i>		
Provision of processing service	-	250.779.550
Purchase of merchandise	-	9.434.246.564
Non-interest bearing loan	-	200.550.000.000
Loan repayment	-	(600.000.000)
<i>Camimex Quang Tri Joint Stock Company</i>		
Capital contributed in form of cash	(200.000.000)	(170.000.000)
<i>Nam Can Seaproducts Import Export Joint Stock Company</i>		
Purchase of merchandise	-	6.985.602.000

**2c. Investments in other entities**

	Ending balance		Beginning balance	
	Original amount	Provisions	Original amount	Provisions
<i>Investments in other entity</i>				
Camimex - Nutrition Joint Stock Company <sup>(i)</sup>	1.000.000.000	-	1.000.000.000	-
<b>Total</b>	<b>1.000.000.000</b>	<b>-</b>	<b>1.000.000.000</b>	<b>-</b>

- (i) According to the Business Registration Certificate No. 0108795337, registered for the first time on 21 June 2019, granted by Hanoi City Department of Planning and Investment, the Group invests an amount of VND 1.000.000.000 in Camimex - Nutrition Joint Stock Company, equivalent to 10% of charter capital. As of the balance sheet date, the Group fully contributed charter capital to this company.

*Fair value*

The Group has not measured the fair value of the investments without listed price because there is no specific instruction on measurement of fair value.

**3. Short-term trade receivables**

	Ending balance	Beginning balance
<i>Receivables from related parties</i>	<i>1.127.922.144</i>	<i>1.164.281.148</i>
Thai Minh Hung Trading Company Limited	34.451.364	10.810.368
Vinh Hai Seafoods Import Export Company Limited	943.470.780	943.470.780
Mr. Nguyen Trong Ha	150.000.000	210.000.000
<i>Receivables from other customers</i>	<i>690.391.501.374</i>	<i>567.873.977.710</i>
Coop, Basel	86.227.543.100	25.868.943.230



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

	<u>Ending balance</u>	<u>Beginning balance</u>
Thuy Nhan Seafood Processing Company Limited	-	100.366.008.512
Thien Ma Quynh Seafood Import Export Company Limited	56.445.360.134	72.533.079.847
Mr. Ha Van Bang	235.000.000.000	235.000.000.000
Xuan Nguyen Seafood Company Limited	124.928.667.390	-
Gourmet Systems Limited	61.492.644.424	-
Other customers	126.297.286.326	134.105.946.121
<b>Total</b>	<b>691.519.423.518</b>	<b>569.038.258.858</b>

Some short-term trade receivables with total ending balance of VND 321.856.990.200 (beginning balance: VND 174.220.042.227) have been mortgaged to secure the loans from banks (see Note No. V.21a).

**4. Short-term prepayments to suppliers**

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Prepayments to related parties</i>	<i>2.500.000.000</i>	<i>28.723.869.605</i>
Mr. Bui Duc Cuong	2.500.000.000	2.500.000.000
Thao Anh Fish Joint Stock Company	-	7.208.909.824
Hung Thuan TS Company Limited	-	19.014.959.781
<i>Prepayments to other suppliers</i>	<i>181.619.664.349</i>	<i>119.639.584.471</i>
Truong Giang Construction Consultant Service Company Limited	14.752.055.505	52.744.755.962
Hong Phat CM Technical Service Trading Company Limited	22.309.378.568	20.809.378.568
Xuan Nguyen Seafood Company Limited	93.731.795.248	-
Other suppliers	50.826.435.028	46.085.449.941
<b>Total</b>	<b>184.119.664.349</b>	<b>148.363.454.076</b>

**5. Receivables for short-term loans**

This item reflect the loan given to Ms Phan Thi Hoai Xuyen at the maximum interest rate of 10%/year, maximum loan term 3 years.

**6. Other receivables****6a. Other short-term receivables**

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Value</u>	<u>Allowance</u>	<u>Value</u>	<u>Allowance</u>
<i>Receivables from related parties</i>	<i>10.043.913.274</i>	<i>-</i>	<i>10.043.913.274</i>	<i>-</i>
Mr. Bui Duc Cuong - Borrowing	9.200.000.000	-	9.200.000.000	-
Mr. Do Van Hai - Advances	700.000.000	-	700.000.000	-
Mr. Bui Duc Dung - Receivables from personal income tax payments made on behalf of employees	84.711.450	-	84.711.450	-
Mr. Bui Si Tuan - Receivables from personal income tax payments made on behalf of employees	59.201.824	-	59.201.824	-
<i>Receivables from other organizations and individuals</i>	<i>52.882.926.058</i>	<i>-</i>	<i>42.540.548.814</i>	<i>-</i>



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	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Interest on loans given	5.868.333.792	-	1.332.435.617	-
Deposits, mortgages	21.742.009.085	-	21.515.209.085	-
Advances	11.295.906.551	-	7.844.862.453	-
Dutch Fund for Climate and Development (DFCD) - Payment for the project of shrimp production in mangrove forest in vulnerable climate areas on this fund's behalf	3.116.260.145	-	3.116.260.145	-
Other short-term receivables	10.860.416.485	-	8.731.781.514	-
<b>Total</b>	<b>62.926.839.332</b>	<b>-</b>	<b>52.584.462.088</b>	<b>-</b>

**6b. Other long-term receivables**

This item reflects long-term deposits and mortgages.

**7. Doubtful debts**

	Ending balance		Beginning balance	
	Original amount	Recoverable amount	Original amount	Recoverable amount
BCA HCKT Thang Long Company Limited - Prepayment to supplier	135.080.000	-	135.080.000	-
<b>Total</b>	<b>135.080.000</b>	<b>-</b>	<b>135.080.000</b>	<b>-</b>

Changes in allowances for doubtful debts are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	135.080.000	94.556.000
<b>Ending balance</b>	<b>135.080.000</b>	<b>94.556.000</b>

**8. Inventories**

	Ending balance		Beginning balance	
	Original costs	Allowance	Original costs	Allowance
Materials and supplies	19.087.757.573	-	12.332.135.533	-
Tools	2.645.538.654	-	1.699.940.194	-
Work-in-process	1.775.236.660	-	-	-
Finished goods	1.896.076.155.998	(83.716.346.670)	1.655.905.665.320	(81.035.505.166)
Merchandise	316.172.986.976	-	-	-
<b>Total</b>	<b>2.235.757.675.861</b>	<b>(83.716.346.670)</b>	<b>1.669.937.741.047</b>	<b>(81.035.505.166)</b>

Some ending finished goods in stock, of which the carrying values are VND 812.499.013.628 (beginning balance: VND 841.950.086.202), have been mortgaged to secure the loans from banks (see Note No. V.21a).



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

Changes in allowances for inventories are as follows:

	<b>Current period</b>	<b>Previous period</b>
Beginning balance	81.035.505.166	60.989.062.755
Additional allowance	2.680.841.504	-
Reversal of allowance	-	(9.716.046.063)
<b>Ending balance</b>	<b>83.716.346.670</b>	<b>51.273.016.692</b>

**9. Prepaid expenses****9a. Short-term prepaid expenses**

	<b>Ending balance</b>	<b>Beginning balance</b>
Expenses of tools	2.367.657.307	1.081.433.626
Expenses of fixed asset repairs	799.474.002	486.216.583
Fee for evaluation and issuance of EU Organic Certification	455.303.480	290.779.231
Land rental	836.689.683	-
Other short-term prepaid expenses	757.044.705	26.000.002
<b>Total</b>	<b>5.216.169.177</b>	<b>1.884.429.442</b>

**9b. Long-term prepaid expenses**

	<b>Ending balance</b>	<b>Beginning balance</b>
Expenses of tools	2.833.525.291	1.765.895.847
Expenses of fixed asset repairs	5.516.890.668	2.026.823.209
Land rental (*)	48.665.875.630	13.692.839.782
Other long-term prepaid expenses	1.067.724.814	480.394.764
<b>Total</b>	<b>58.084.016.403</b>	<b>17.965.953.602</b>

(\*) In which, the land rental, of which the carrying book value is VND 47.643.525.520, has been mortgaged to secure the loans from banks (see Notes No. V.21a and V.21b).

**10. Tangible fixed assets**

Increases, decreases in tangible fixed assets are presented in the attached Appendix 1.

Some tangible fixed assets, of which the carrying book values are VND 322.673.482.121, have been mortgaged to secure the loans from banks (see Notes No. V.21a and V.21b).

**11. Financial leased assets**

	<b>Machinery and equipment</b>
<b>Historical costs</b>	
Beginning balance	139.712.955.716
Financial leases during the period	45.124.946.957
<b>Ending balance</b>	<b>184.837.902.673</b>
<b>Depreciation</b>	
Beginning balance	21.261.881.627
Depreciation during the period	31.745.312.130
<b>Ending balance</b>	<b>53.007.193.757</b>



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	<b>Machinery and equipment</b>
<b>Carrying values</b>	
Beginning balance	118.451.074.089
Ending balance	<b>131.830.708.916</b>

**12. Intangible fixed assets**

	<b>Land use right</b>	<b>Computer software</b>	<b>Total</b>
<b>Initial costs</b>			
Beginning balance	52.068.008.890	1.367.485.000	53.435.493.890
Completed construction	-	199.748.732	199.748.732
Increase due to business combination	-	198.000.000	198.000.000
<b>Ending balance</b>	<b>52.068.008.890</b>	<b>1.765.233.732</b>	<b>53.833.242.622</b>
<i>In which:</i>			
Assets fully amortized but still in use	-	1.016.135.808	1.016.135.808
<b>Amortization</b>			
Beginning balance	7.106.849.497	1.270.314.909	8.377.164.406
Amortization during the period	428.036.142	60.933.936	488.970.078
Increase due to business combination	-	63.250.000	63.250.000
<b>Ending balance</b>	<b>7.534.885.639</b>	<b>1.394.498.845</b>	<b>8.929.384.484</b>
<b>Carrying values</b>			
Beginning balance	44.961.159.393	97.170.091	45.058.329.484
<b>Ending balance</b>	<b>44.533.123.251</b>	<b>370.734.887</b>	<b>44.903.858.138</b>

Some land use rights, of which the carrying book values are VND 44.439.476.392, have been mortgaged to secure the loans from banks (see Note No. V.21a).

**13. Construction-in-progress**

Information on increases/(decreases) of construction-in-progress is presented in the attached Appendix 02.

The Company has mortgaged expenses on acquisition of fixed assets, of which the ending carrying book values are VND 5.679.583.703 (beginning balance: VND 187.275.474.468) to secure the loans from HDBank - Branch Ben Tre (see Note No. V.21b).

Total borrowing costs capitalized into construction-in-progress during the period are VND 3.348.336.270 (the same period of the previous period: VND 5.600.537.177).



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**Notes to the Consolidated Interim Financial Statements (cont.)****14. Deferred income tax****14a. Recognized deferred income tax assets**

	<u>Ending balance</u>	<u>Inclusion into operation results during the period</u>	<u>Beginning balance</u>
Deferred income tax assets related to temporarily deductible differences			
<i>Deferred tax assets related to unearned profit</i>	<i>1.686.528.074</i>	<i>1.004.232.282</i>	<i>2.690.760.356</i>
<b>Total</b>	<b><u>1.686.528.074</u></b>	<b><u>1.004.232.282</u></b>	<b><u>2.690.760.356</u></b>

The corporate income tax rate used for determining deferred income tax assets is 20%.

**14b. Unrecognized deferred income tax assets**

The Group has not recognized deferred income tax assets for loan interest of VND 60.919.760.224 as of the balance sheet date.

Details of unrecognized loan interest expense are as follows:

2022	5.915.940.640
2023	12.067.259.892
2024	31.081.591.130
From 01 January 2025 to 30 June 2025	<u>11.854.968.562</u>
<b>Total</b>	<b><u>60.919.760.224</u></b>

In accordance with the Government's Decree No. 132/2020/NĐ-CP dated 05 November 2020, from the tax period of 2019 onwards, the non-deductible loan interest is carried forward to the next tax period for the determination of total deductible loan interest if the actually incurred loan interest in the next tax period is lower than the amount of prescribed deductible loan interest. The loan interest may be carried forward for a maximum consecutive period of 05 years, counting from the year following the year of incurring non-deductible loan interest. Deferred income tax assets are not recognized since there is little possibility on use of such loan interest.

**15. Short-term trade payables**

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	<i>21.773.996.053</i>	<i>1.888.860.734</i>
Kim Ngan Phat Seafood Company Limited	-	598.260.734
Nam Can Seaproducts Import Export Joint Stock Company	1.258.200.000	1.290.600.000
Hung Thuan TS Company Limited	20.515.796.053	-
<i>Payables to other suppliers</i>	<i>427.674.396.839</i>	<i>151.066.361.992</i>
Thien Ma Quynh Seafood Import Export Company Limited	190.563.667.913	-
Chi Linh Seafood Company Limited	32.990.119.782	9.625.776.869
Kieu Phuong Seafood Company Limited	16.930.262.940	13.664.766.299
Thuy Nhan Seafood Processing Company Limited	6.766.656.110	4.317.625.813
Minh Bach Private Enterprise	4.823.194.648	2.257.444.997



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	<u>Ending balance</u>	<u>Beginning balance</u>
Other suppliers	175.600.495.446	121.200.748.014
<b>Total</b>	<b>449.448.392.892</b>	<b>152.955.222.726</b>

The Group has no overdue trade payables.

**16. Short-term advances from customers**

	<u>Ending balance</u>	<u>Beginning balance</u>
LLC "Retail Service"	40.458.600	513.712.680
Canda Six Fortune Enterprise Co. Ltd.	-	1.362.869.895
Shin Gang Corp	-	458.270.752
Xuan Nguyen Seafood Company Limited	115.205.867.759	-
Other customers	13.912.902.611	760.714.232
<b>Total</b>	<b>129.159.228.970</b>	<b>3.095.567.559</b>

**17. Taxes and other obligations to the State Budget**

Details of taxes and other obligations to the State Budget are presented in the attached Appendix 3.

***Value added tax (VAT)***

The Group has to pay VAT in accordance with the deduction method. The VAT rates applied are as follows:

- Exported aquatic products	0%
- Aquatic products not yet semi-processed for commercial sales	Not subject to tax declaration and calculation
- Service of semi-processing aquatic products	5%
- Service of processing aquatic products	10%
- Other services	10%

From 01 January 2025 to 30 June 2025, the Group has been entitled to the VAT rate of 8% on goods and services currently subject to 10% VAT in accordance with Clauses 1 and 2, Article 1, Decree No. 180/2024/NĐ-CP dated 31 December 2024 of the Government.

***Import - export duties***

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

***Corporate income tax***

The Group companies have to pay corporate income tax as follows:

**Camimex Group Joint Stock Company**

The company has to pay corporate income tax on taxable income at the rate of 20%.

**Camimex Joint Stock Company**

According to the Circular No. 96/2015/TT-BTC dated 22 June 2015 of the Ministry of Finance giving guidance on corporate income tax as stipulated at the Decree No. 12/2015/NĐ-CP dated 12 February 2015 of the Government, detailing the implementation of the Law on amending and supplementing a number of articles of the Tax Law, Tax Decrees and Circulars No. 78/2014/TT-BTC dated 18 June 2014, No. 119/2014/TT-BTC dated 25 August 2014, No. 151/2014/TT-BTC dated 10 October 2014 of the Ministry of Finance, this company is responsible for paying corporate income tax at the rate of 10% on its income from cultivating and processing aquatic products because this company operates in the field of aquatic products in the area with socio-economic difficulties.



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

**Camimex Organic Limited Company**

According to the Circular No. 96/2015/TT-BTC dated 22 June 2015 of the Ministry of Finance giving guidance on corporate income tax as stipulated at the Decree No. 12/2015/NĐ-CP dated 12 February 2015 of the Government, the company operates in the field of aquatic products in the area with special socio-economic difficulties, so it is exempted from the corporate income tax on its income from cultivating and processing aquatic products.

Income from other activities is subject to corporate income tax at the rate of 20%.

**Camimex Logistics Joint Stock Company**

The company has to pay corporate income tax on taxable income at the rate of 20%.

**Camimex Foods Joint Stock Company**

According to the Circular No. 96/2015/TT-BTC dated 22 June 2015 of the Ministry of Finance giving guidance on corporate income tax as stipulated at the Decree No. 12/2015/NĐ-CP dated 12 February 2015 of the Government, detailing the implementation of the Law on amending and supplementing a number of articles of the Tax Law, Tax Decrees and Circulars No. 78/2014/TT-BTC dated 18 June 2014, No. 119/2014/TT-BTC dated 25 August 2014, No. 151/2014/TT-BTC dated 10 October 2014 of the Ministry of Finance, this company is responsible for paying corporate income tax at the rate of 10% on income from processing agricultural and aquatic products in the area with socio-economic difficulties.

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

**Camimex Farm Joint Stock Company**

The company has to pay corporate income tax on taxable income at the rate of 20%.

**Thao Anh Fish Joint Stock Company**

According to the Circular No. 96/2015/TT-BTC dated 22 June 2015 of the Ministry of Finance giving guidance on corporate income tax as stipulated at the Decree No. 12/2015/NĐ-CP dated 12 February 2015 of the Government, detailing the implementation of the Law on amending and supplementing a number of articles of the Tax Law, Tax Decrees and Circulars No. 78/2014/TT-BTC dated 18 June 2014, No. 119/2014/TT-BTC dated 25 August 2014, No. 151/2014/TT-BTC dated 10 October 2014 of the Ministry of Finance, this company is responsible for paying corporate income tax at the rate of 10% on income from processing agricultural and aquatic products in the area with socio-economic difficulties.

The company has to pay corporate income tax on taxable income at the rate of 20%.

Corporate income tax payable during the period of the Group companies is as follows:

	<b>Current period</b>	<b>Previous period</b>
Camimex Group Joint Stock Company	734.155.672	699.392.459
Camimex Joint Stock Company	9.991.627.011	6.157.317.075
Camimex Organic Limited Company	381.239.572	128.337.603
Camimex Foods Joint Stock Company	353.745.590	-
<b>Total</b>	<b>11.460.767.845</b>	<b>6.985.047.137</b>



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The Group is responsible for paying natural resources tax imposed on its exploitation of underground water and surface water at the prices of VND 5.000/m<sup>3</sup> and VND 40.000/m<sup>3</sup> respectively.

**Land rental**

The Group is responsible for paying land rental for the areas being used at the leasing rate as follows:

<u>Location</u>	<u>Area (m<sup>2</sup>)</u>	<u>Leasing rate (VND/m<sup>2</sup>/year)</u>
- Land lot No. 33/3 Go O Moi, Ward 2, Phu Thuan Ward, Ho Chi Minh City, Vietnam	2.292,2	513.903.667
- Land lot No. 33/3 Go O Moi, Ward 2, Phu Thuan Ward, Ho Chi Minh City, Vietnam	2.347,3	213.897.713
- Land lot No. 969 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam	21.752,8	672.879.362

**Other taxes**

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

**Fees, legal fees and other duties**

The Group has made declarations and payments in line with the prevailing regulations.

**18. Payables to employees**

This item reflects the salary to be paid to employees.

**19. Short-term accrued expenses**

	<u>Ending balance</u>	<u>Beginning balance</u>
Loan interest expenses	12.358.426.713	6.982.167.417
Other short-term accrued expenses	-	10.697.370
<b>Total</b>	<b>12.358.426.713</b>	<b>6.992.864.787</b>

**20. Other payables****20a. Other short-term payables**

	<u>Ending balance</u>	<u>Beginning balance</u>
<b>Payables to related parties</b>	<b>487.101.685</b>	<b>487.101.685</b>
Mr. Bui Si Tuan - Dividends payable	200.368.069	200.368.069
Mr. Bui Duc Dung - Dividends payable	3.251.409	3.251.409
Mr. Bui Duc Cuong - Dividends payable	32.514.088	32.514.088
Mr. Huynh Van Tan - Dividends payable	30.481.958	30.481.958
Ms. Vu Thi Bich Ngoc - Dividends payable	220.486.161	220.486.161
<b>Payables to other organizations and individuals</b>	<b>24.013.498.848</b>	<b>31.933.889.523</b>
Excessive assets for treatment	9.915.579	9.915.579
Trade Union's expenditure, social insurance premium, health insurance premium, unemployment insurance premium	18.092.359.117	17.819.158.905
Coop Basel - Borrowing	-	8.288.420.527
Receipt of short-term deposits, mortgages	1.313.199.999	1.113.199.999
Dividends, profits payable	2.497.081.977	2.497.081.977
Other short-term payables	2.100.942.176	2.206.112.536
<b>Total</b>	<b>24.500.600.533</b>	<b>32.420.991.208</b>



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

This item reflects receipt of long-term deposits and mortgages.

**20c. Overdue debts**

The Group has no other overdue payables.

**21. Borrowings and financial leases****21a. Short-term borrowings and financial leases**

	<b>Ending balance</b>	<b>Beginning balance</b>
<i>Short-term borrowings payable to related parties</i>	<i>170.000.000</i>	<i>170.000.000</i>
Loan from Mr. Bui Duc Dung <sup>(xi)</sup>	170.000.000	170.000.000
<i>Short-term borrowings and financial leases payable to other organizations and individuals</i>	<i>1.217.207.314.068</i>	<i>993.806.346.023</i>
Short-term loans from banks	1.118.617.800.633	910.303.130.769
- Loan from Sacombank – Ca Mau Branch <sup>(i)</sup>	200.458.012.965	200.703.105.000
- Loan from Vietcombank - Ca Mau Branch <sup>(ii)</sup>	174.338.964.282	175.276.310.809
- Loan from Agribank - Ca Mau Branch <sup>(iii)</sup>	63.712.250.025	80.083.957.283
- Loan from Techcombank <sup>(iv)</sup>	8.550.021.900	9.895.897.467
- Loan from VPBank <sup>(v)</sup>	224.623.543.309	189.509.222.376
- Loan from HDBank- Ben Tre Branch <sup>(vi)</sup>	79.299.000.000	79.301.129.318
- Loan from Hua Nan Commercial Bank., Ltd. - Ho Chi Minh Branch	-	50.200.000.000
- Loan from Nam A Bank - Ca Mau Branch <sup>(vii)</sup>	237.056.786.852	10.051.661.196
- Loan from VPBank - Cong Hoa Branch <sup>(viii)</sup>	55.234.000.000	55.228.797.320
- Loan from Woori Bank Vietnam Limited – Saigon Branch <sup>(ix)</sup>	35.345.221.300	20.053.050.000
- Loan from VietBank – Cho Lon Branch – Ly Thai To Transaction Office (Chuong Duong Transaction Office in the previous year) <sup>(x)</sup>	40.000.000.000	40.000.000.000
Short-term loans from other organizations	1.117.246.251	1.117.246.251
Loan from Duc Duy Technology Joint Stock Company <sup>(xi)</sup>	1.117.246.251	1.117.246.251
Short-term loans from other individuals	8.200.099.994	50.000.000
Short-term loans from other individuals <sup>(xi)</sup>	8.200.099.994	50.000.000
Current portions of long-term loans (see Note No. V.21b)	55.370.215.606	53.558.738.307
Current portions of financial leases (see Note No. V.21b)	33.901.951.584	28.777.230.696
<b>Total</b>	<b>1.217.377.314.068</b>	<b>993.976.346.023</b>

The Group is solvent over short-term loans and financial leases.

(i)

The loans from Sacombank – Ca Mau Branch are as follows:

- Parent Company: the loan is to supplement the working capital at the interest rate stipulated in each loan acknowledgment. The loan term is 12 months. This loan is secured by mortgaging savings deposit book of the third party (see Note No. VII.1a).

- Camimex Joint Stock Company: the loan is to supplement the working capital at the interest rate applied to each loan disbursement. The loan term is 12 months. This loan is secured by mortgaging the right to claim debts, finished goods and assets of the third party (see Notes No. V.3, V.7 and VII.1a).



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

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- (ii) The loan of Camimex Joint Stock Company from Vietcombank – Ca Mau Branch is to supplement the working capital at the interest rate applied to each loan disbursement. The loan term is 12 months. This loan is secured by mortgaging term deposits, finished goods, buildings, structures, machinery, equipment, vehicles and land use right (see Notes No. V.2a, V.8, V.10 and V.12).
- (iii) The loan of Camimex Joint Stock Company from Agribank - Ca Mau Branch is to supplement the working capital at the interest rate stipulated in each loan acknowledgment. The loan term is 12 months. This loan is secured by mortgaging buildings and structures, machinery and equipment, vehicles and office equipment (see Note No. V.10).
- (iv) The loan of Camimex Joint Stock Company from Techcombank is to supplement the working capital at the interest rate applied to each loan disbursement. The loan term is 12 months. This loan is secured by mortgaging finished goods and buildings, structures (see Notes No. V.8 and V.10).
- (v) The loan of Camimex Joint Stock Company from VPBank is to supplement the working capital at the interest rate applied to each loan disbursement. The loan term is 12 months. This loan is secured by mortgaging the right to claim debts, finished goods, land rental, buildings, structures, machinery, equipment, vehicles, office equipment and assets of the third party (see Notes No. V.3, V.8, V.9b, V.10 and VII.1a).
- (vi) The loan of Camimex Joint Stock Company from HDBank – Ben Tre Branch is to supplement the working capital at the interest rate applicable to each loan disbursement. The loan term is 12 months. This loan is secured by mortgaging deposit contracts, the right to claim debts, finished goods, and guarantee from the third party (see Notes No. V.2a, V.3, V.8 và VII.1a).
- (vii) The loan of Camimex Joint Stock Company from Nam A Bank - Ca Mau Branch is to supplement the working capital at the interest rate applicable to each loan disbursement. The loan term is 12 months. This loan is secured by mortgaging term deposits and finished goods (see Notes No. V.2a and V.8).
- (viii) The loan of Camimex Foods Joint Stock Company from VPBank – Cong Hoa Branch is to supplement the working capital at the interest rate varied by each loan acknowledgement. The loan term is 6 months. This loan is secured by mortgaging land use right of the third party (see Note No. VII.1a).
- (ix) The loan of Camimex Joint Stock Company from Woori Bank Vietnam Limited – Saigon Branch is to supplement the working capital at the interest rate applied to each loan disbursement. The loan term is 12 months. This loan is secured by mortgaging term deposits and finished goods (see Notes No. V.2a and V.8).
- (x) The loan of Camimex Joint Stock Company from VietBank – Cho Lon Branch – Ly Thai To Transaction Office is to supplement the working capital at the interest rate applied to each loan disbursement. The loan term is 12 months. This loan is secured by mortgaging assets of the third party (see Note No. VII.1a).
- (xi) The short-term non-interest bearing loans from other organizations and individuals are to supplement capital for business operations.

Details of increases/(decreases) of short-term loans and financial leases during the period are presented in the attached Appendix 4.



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**Notes to the Consolidated Interim Financial Statements (cont.)****21b. Long-term borrowings and financial leases**

	<b>Ending balance</b>	<b>Beginning balance</b>
Long-term loans from banks	105.671.265.356	117.195.289.904
- Loan from Sacombank – Ca Mau Branch <sup>(i)</sup>	1.799.960.000	3.481.653.000
- Loan from HDBank – Ben Tre Branch <sup>(ii)</sup>	103.492.955.356	113.713.636.904
- Loan from VietinBank – Ben Tre Branch <sup>(iii)</sup>	378.350.000	-
Long-term loans from other organizations	548.939.446.490	406.260.901.789
- Loan from ResponsAbility SICAV (Lux) <sup>(iv)</sup>	71.704.028.596	65.048.588.693
- Loan from ResponsAbility Climate Smart Agriculture & Food Systems Fund, Sicav-Raif <sup>(v)</sup>	82.735.417.894	85.702.313.096
- Loan from Nederlandse Financierings-Maatschappij Voor Ontwikkelingslanden N.V <sup>(vi)</sup>	394.500.000.000	255.510.000.000
Financial leases	68.364.280.195	84.372.850.832
- Financial leases from Vietnam International Leasing Company Limited for business operation at the interest rate of 6,6%/year and with the term of 5 years	34.178.449.481	40.665.200.927
- Financial leases from Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch for business operation at the maximum interest rate of 12%/year or less and with the term of 5 years	4.561.591.816	8.148.183.634
- Financial leases from Chailease International Leasing Company Limited for business operation at the floating interest rate and with the term of 5 years	23.587.378.181	32.631.062.606
- Financial leases from Vietcombank Financial Leasing Co., Ltd. - Ho Chi Minh Branch for business operation at the floating interest rate and with the term of 5 years	6.036.860.717	2.928.403.665
Long-term ordinary bonds <sup>(vii)</sup>	207.578.267.762	206.528.566.669
<b>Total</b>	<b>930.553.259.803</b>	<b>814.357.609.194</b>

The Group is solvent over long-term loans and financial leases.

(i) The loans from Sacombank – Ca Mau Branch are as follows:

- Parent Company: the loan is to purchase cars at the interest rate of 10%/year applied for the first 6 months. From the 7<sup>th</sup> month onwards, the interest rate is equal to base interest rate plus a margin of 2,4%. The loan term is 36 months, starting from the date following the first disbursement date. The loan amount is repaid on the monthly basis and the first repayment was made in December 2023. This loan is secured by mortgaging tangible fixed assets (see Note No. V.10).

- Camimex Foods Joint Stock Company: the loan is to acquire fixed assets at the interest rate varied by each loan acknowledgment. The maximum loan term is 60 months, starting from the first loan disbursement date, the grace period is 1 month. The loan amount is repaid on the monthly basis and the first repayment was made on 25 July 2020. This loan is secured by mortgaging assets formed from the loan (see Note No. V.10).

(ii) The loans from HDBank – Ben Tre Branch are as follows:



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#### Notes to the Consolidated Interim Financial Statements (cont.)

- Camimex Joint Stock Company: the loan is to purchase Hung Vuong Ben Tre plant project for producing and processing fillet fish at the interest rate applicable to each loan acknowledgment. The loan term is 84 months, starting from the first disbursement date. The loan amount is repaid on the quarterly basis and the first repayment was made on 25 January 2025. This loan is secured by mortgaging land rental and assets formed from the loan (see Notes No. V.9b and V.13).
- Thao Anh Fish Joint Stock Company: the loan is to purchase fixed assets at the interest rate of 9%. The loan term is 60 months, starting from the first loan disbursement date. The loan is repaid on the quarterly basis and the first repayment was made on 25 June 2025. This loan is secured by mortgaging vehicles (see Note No. V.10)
- (iii) The loan of Thao Anh Fish Joint Stock Company from VietinBank – Ben Tre Branch is to purchase fixed assets at the interest rate of 9%. The loan term is 60 months, starting from the first loan disbursement date. The loan is repaid on the monthly basis and the first repayment was made on 25 June 2025. This loan is secured by mortgaging vehicles (see Note No. V.10).
- (iv) The loan of Camimex Joint Stock Company from ResponsAbility Sicav (Lux) is to used as working capital, construction investment, and ensuring the certification of shrimp farming standards by the Aquaculture Certification Council, at the interest rate as notified by the lender (interest rate applicable for each interest period). The loan term is 60 months. The loan is repaid on a quarterly basis and the first repayment was made on 31 July 2025. This loan is guaranteed by the loan guarantee letter from Vietcombank - Ca Mau Branch.
- (v) The loan of Camimex Joint Stock Company from ResponsAbility Climate Smart Agriculture & Food Systems Fund, Sicav-Raif is used as working capital, construction investment, and ensuring the certification of shrimp farming standards by the Aquaculture Certification Council, at the interest rate as notified by the lender (interest rate applicable for each interest period). The loan term is 60 months. The loan is repaid on a monthly basis and with the first repayment was made on 01 August 2025. This loan is guaranteed by the loan guarantee letter from Vietcombank - Ca Mau Branch.
- (vi) The loan of Camimex Joint Stock Company from Nederlandse Financierings-Maatschappij Voor Ontwikkelingslanden N.V is to implement the project (all production and business activities related to the project outlined in the business plan and the use of foreign loan capital in accordance with Articles 7 and 17.2(b) of Circular No. 08/2023/TT-NHNN dated 30 June 2023 of the Government), at an interest rate as notified by the lender regarding the determination of interest under this agreement for each interest period. The loan term is until 10 July 2031. The loan is repaid every 6 months and the first repayment will be made on 10 January 2027. This loan is secured by the pledge of 28.000.000 shares of Camimex Joint Stock Company under the ownership of the Parent Company and the entire capital contribution in Camimex Organic Limited Company valued at VND 50.000.000.000.
- (vii) Bonds of the Parent Company, centrally deposited at Vietnam Securities Depository and Clearing Corporation, of which MB Securities Joint Stock Company acts as a depository agent.

The secured bonds are issued with terms and conditions as follows: total issuance face value is VND 210.420.000.000 to supplement capital for business operation. Bonds are issued in book entry form at the face value of VND 100.000/bond, issuance price is equal to 100% of face value. The maturity date will be on 23 October 2026. The bond principal will be repaid at 100% of the face value plus interest unpaid as to the maturity date. The bond interest is charged every 3 months, starting from the issuance date at the fixed interest rate of 11,2%/year.



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Collaterals: 25.000.000 shares of Camimex Joint Stock Company under the ownership of the Parent Company and 9.871.000 shares of Camimex Joint Stock Company under the ownership of the third party (see Note No. VII.1a).

Repayment schedule of long-term loans and financial leases is as follows:

	<b>Total debts</b>	<b>1 year or less</b>	<b>More than 1 year to 5 years</b>	<b>More than 5 years</b>
<b>Ending balance</b>				
Long-term loans from banks	131.380.927.452	25.709.662.096	90.468.762.388	15.202.502.968
Long-term loans from other organizations	578.600.000.000	29.660.553.510	430.589.446.490	118.350.000.000
Financial leases	102.266.231.779	33.901.951.584	68.364.280.195	-
Ordinary bonds	207.578.267.762	-	207.578.267.762	-
<b>Total</b>	<b>1.019.825.426.993</b>	<b>89.272.167.190</b>	<b>797.000.756.835</b>	<b>133.552.502.968</b>
<b>Beginning balance</b>				
Long-term loans from banks	142.647.930.000	25.452.640.096	91.047.105.388	26.148.184.516
Long-term loans from other organizations	434.367.000.000	28.106.098.211	304.056.901.789	102.204.000.000
Financial leases	113.150.081.528	28.777.230.696	84.372.850.832	-
Ordinary bonds	206.528.566.669	-	206.528.566.669	-
<b>Total</b>	<b>896.693.578.197</b>	<b>82.335.969.003</b>	<b>686.005.424.678</b>	<b>128.352.184.516</b>

Total financial leases payable are as follows:

	<b>1 year or less</b>	<b>More than 1 year to 5 years</b>	<b>Total</b>
<b>Ending balance</b>			
Principal	33.901.951.584	68.364.280.195	102.266.231.779
Interest	8.179.822.499	18.605.301.335	26.785.123.834
<b>Financial leases payable</b>	<b>42.081.774.083</b>	<b>86.969.581.530</b>	<b>129.051.355.613</b>
<b>Beginning balance</b>			
Principal	28.777.230.696	84.372.850.832	113.150.081.528
Interest	8.179.822.499	18.605.301.335	26.785.123.834
<b>Financial leases payable</b>	<b>36.957.053.195</b>	<b>102.978.152.167</b>	<b>139.935.205.362</b>

Details of increases/(decreases) of short-term loans and financial leases during the period are presented in the attached Appendix 5.

**21c. Overdue borrowings**

The Group has no overdue loans and financial leases.

**22. Bonus and welfare funds**

	<b>Ending balance</b>	<b>Beginning balance</b>
Bonus and welfare funds	1.393.225.065	1.393.225.065
Welfare fund forming fixed assets	394.801.379	394.801.379
Bonus fund to the Executive Officers	107.025.472	107.025.472
<b>Total</b>	<b>1.895.051.916</b>	<b>1.895.051.916</b>



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**Notes to the Consolidated Interim Financial Statements (cont.)****23. Owner's equity****23a. Statement of changes in owner's equity**

Information on the changes in owner's equity is presented in attached Appendix 6.

**23b. Details of the owner's capital**

	<u>Ending balance</u>	<u>Beginning balance</u>
Mr. Bui Si Tuan	179.486.900.000	179.486.900.000
Mr. Bui Duc Dung	77.346.900.000	77.346.900.000
Mr. Ha Van Bang	134.517.370.000	129.839.370.000
ES VINA Company Limited	149.120.000.000	135.735.000.000
Other shareholders	478.518.730.000	496.581.730.000
<b>Total</b>	<b><u>1.018.989.900.000</u></b>	<b><u>1.018.989.900.000</u></b>

**23c. Shares**

	<u>Ending balance</u>	<u>Beginning balance</u>
Number of shares registered to be issued	101.898.990	101.898.990
Number of shares sold to the public	101.898.990	101.898.990
- Common shares	101.898.990	101.898.990
- Preferred shares	-	-
Number of shares repurchased	-	-
- Common shares	-	-
- Preferred shares	-	-
Number of outstanding shares	101.898.990	101.898.990
- Common shares	101.898.990	101.898.990
- Preferred shares	-	-

Face value per outstanding share: VND 10.000.

**24. Off-consolidated interim balance sheet items****24a. External leased assets**

The total minimum lease payment in the future for irrevocable leasing contracts will be settled as follows:

	<u>Ending balance</u>	<u>Beginning balance</u>
1 year or less	1.400.680.742	957.315.324
More than 1 year to 5 years	5.602.722.968	3.829.261.294
More than 5 years	31.914.070.434	23.341.364.500
<b>Total</b>	<b><u>38.917.474.144</u></b>	<b><u>28.127.941.118</u></b>

**24b. Foreign currencies**

	<u>Ending balance</u>	<u>Beginning balance</u>
US Dollar (USD)	243.424,65	11.674,59



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**Notes to the Consolidated Interim Financial Statements (cont.)****24c. Treated doubtful debts**

	Ending balance		Beginning balance		Reasons for writing off
	Original currency	VND	Original currency	VND	
Mazzetta	493.754,07	11.373.625.002	493.754,07	11.373.625.002	Irrecoverable
Cmc Seafood Corporation	110.000	2.389.180.590	110.000	2.389.180.590	Irrecoverable
Other organizations and individuals	96.725,51	5.057.860.962	96.725,51	5.057.860.962	Irrecoverable
<b>Total</b>		<b>18.820.666.554</b>		<b>18.820.666.554</b>	

**VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED INTERIM INCOME STATEMENT****1. Revenue from sales of goods and provisions of services****1a. Gross sales**

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of merchandise	449.175.406.949	307.421.690.487
Revenue from sales of finished goods	1.055.763.866.379	1.156.373.811.151
Revenue from provisions of services	15.706.928.502	18.284.391.121
Revenue from leasing assets	516.800.000	510.258.000
<b>Total</b>	<b>1.521.163.001.830</b>	<b>1.482.590.150.759</b>

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

Apart from sales of goods and service provisions to the associates presented in Note No. V.2b, the Group also has sales of goods and service provisions to other related parties as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
<b>Thai Minh Hung Foods - Seafoods Company Limited</b>		
Sales of finished goods	4.549.608	4.549.608
Processing service	8.420.000	-

**2. Revenue deductions**

This item reflects sales returns.

**3. Costs of sales**

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of merchandise sold	433.577.072.979	295.346.085.673
Costs of finished goods sold	795.148.337.028	1.008.394.850.157
Costs of services provided	12.127.439.172	16.101.434.129
Allowance/(Reversal of allowance) for inventories	2.680.841.504	(9.716.046.063)
<b>Total</b>	<b>1.243.533.690.683</b>	<b>1.310.126.323.896</b>



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**Notes to the Consolidated Interim Financial Statements (cont.)****4. Financial income**

	Accumulated from the beginning of the year	
	Current year	Previous year
Demand deposit interest	37.556.700	36.447.173
Term deposit interest	4.662.710.775	638.896.131
Exchange gain arising	16.289.795.699	4.832.392.698
<b>Total</b>	<b>20.990.063.174</b>	<b>5.507.736.002</b>

**5. Financial expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Loan interest expenses	65.859.597.894	45.662.075.502
Bond issuance costs	1.009.716.924	1.055.500.547
Exchange loss arising	11.458.678.046	16.203.304.454
Exchange loss due to the revaluation of monetary items in foreign currencies	31.580.340.774	8.504.070.685
<b>Total</b>	<b>109.908.333.638</b>	<b>71.424.951.188</b>

**6. Selling expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	3.327.868.507	2.869.341.947
Materials, packages	370.944.245	66.120.209
Tools	150.737.623	3.200.000
Depreciation/(amortization) of fixed assets	101.263.429	-
Expenses for external services	46.348.336.529	23.292.832.262
Other expenses	23.452.354.502	10.088.942.386
<b>Total</b>	<b>73.751.504.835</b>	<b>36.320.436.804</b>

**7. General and administration expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	22.460.873.038	17.410.635.612
Office supplies	18.567.262	-
Office stationery	568.928.093	992.119.374
Depreciation/(amortization) of fixed assets	5.133.209.173	4.905.187.764
Taxes, fees and legal fees	613.799.680	313.988.106
Expenses for external services	1.169.462.924	676.365.299
Other expenses	22.884.598.063	13.903.965.173
<b>Total</b>	<b>52.849.438.233</b>	<b>38.202.261.328</b>



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**Notes to the Consolidated Interim Financial Statements (cont.)****8. Other income**

	Accumulated from the beginning of the year	
	Current year	Previous year
Income from sales support, compensation	192.360.586	1.377.492.288
Income from treated doubtful debts	802.327.931	-
Other income	248.320.538	276.444.852
<b>Total</b>	<b>1.243.009.055</b>	<b>1.653.937.140</b>

**9. Other expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Loss on liquidation, disposal of fixed assets	-	142.575.719
Depreciation/(amortization) of non-operating assets	1.159.448.580	1.181.118.648
Tax fines, taxes collected in arrears and fines for administrative violation	1.341.529.811	135.775.581
Overdue interest	5.518.823	15.045.061
Debt treatment	334.645.792	-
Payment for sales support, compensation	-	1.854.679.640
Other expenses	397.282.114	1.576.795.207
<b>Total</b>	<b>3.238.425.120</b>	<b>4.905.989.856</b>

**10. Deferred income tax**

	Accumulated from the beginning of the year	
	Current year	Previous year
Deferred income tax arising from reversal of deferred income tax assets	355.299.821	1.632.011.597
Gain from deferred income tax arising from temporarily deductible differences	(1.359.532.103)	(2.628.792.627)
Gain from deferred income tax arising from reversal of deferred income tax payable	-	(496.724.715)
<b>Total</b>	<b>(1.004.232.282)</b>	<b>(1.493.505.745)</b>

**11. Earnings per share****11a. Basic/diluted earnings per share**

	Accumulated from the beginning of the year	
	Current year	Previous year
Accounting profit after tax of the Parent Company's shareholders	31.214.356.198	19.161.083.562
Increases/(decreases) in accounting profit used to determine profit distributed to ordinary equity holders	-	-



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

Profit used to calculate basic/diluted earnings per share	31.214.356.198	19.161.083.562
The weighted average number of ordinary shares outstanding during the period	101.898.990	101.898.990
<b>Basic/diluted earnings per share</b>	<b>306</b>	<b>188</b>

Average ordinary shares outstanding during the period are calculated as follows:

	<b>Current period</b>	<b>Previous period</b>
Ordinary shares outstanding at the beginning of the year	101.898.990	101.898.990
Effects of ordinary shares issued during the period	-	-
<b>Average ordinary shares outstanding during the period</b>	<b>101.898.990</b>	<b>101.898.990</b>

**11b. Other information**

There are no transactions over the common share or potential common share from the balance sheet date until the date of these Consolidated Interim Financial Statements.

**12. Operating costs by factors**

	<b>Accumulated from the beginning of the year</b>	
	<b>Current year</b>	<b>Previous year</b>
Materials and supplies	1.230.282.545.688	470.298.366.976
Labor costs	135.150.975.412	80.785.506.414
Depreciation/(amortization) of fixed assets	66.967.398.529	38.765.490.257
Expenses for external services	88.769.231.438	42.796.797.744
Other expenses	59.143.233.053	33.863.913.694
<b>Total</b>	<b>1.580.313.384.120</b>	<b>666.510.075.085</b>

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

The Group's related parties include the key managers, their related individuals and other related parties.

**1a. Transactions and balances with the key managers and their related individuals**

The key managers include the Board of Management and the Board of Directors. The key managers' related individuals are their close family members.

*Transactions with the key managers and their related individuals*

The Group has no sales of goods and service provisions to the key managers and their related individuals. Other transactions with the key managers and their related individuals are as follows:



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

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>The Board Members</i>		
Non-interest bearing loan	250.000.000	640.000.000
Loan repayment	(250.000.000)	(190.000.000)
Advance	-	(700.000.000)
Collection of lending	-	40.000.000
<i>The key managers' related individuals</i>		
Non-interest bearing loan	-	6.000.000.000
Loan repayment	-	(15.550.000.000)
Contribute capital to subsidiaries	-	34.000.000.000

*Guarantee commitment*

The Board Members used shares, term deposit contracts, land use rights and assets attached to land under their ownership to secure the Group's loans from banks (see Note No. V.21a).

*Receivables from and payables to the key managers and their related individuals*

Receivables from and payables to the key managers and their related individuals are presented in Notes No. V.3, V.4, V.6a, V.20a and V.21a.

The receivables from the key managers and their related individuals are unsecured and will be paid in cash. There are no allowances for doubtful debts made for the receivables from the key managers and their related individuals.

*Remuneration of the key managers and the Supervisory Board of Camimex Group Joint Stock Company*

	Salary	Remuneration	Total income
<b>Current period</b>			
Mr. Bui Si Tuan – Chairman	-	60.000.000	60.000.000
Mr. Huynh Van Tan – Board Member cum General Director	224.071.274	48.000.000	272.071.274
Mr. Bui Duc Cuong - Board Member cum Deputy General Director (resigned on 03 June 2025)	-	32.774.194	32.774.194
Mr. Nguyen Trong Ha – Board Member (resigned on 03 June 2025)	-	32.774.194	32.774.194
Mr. Do Van Hai – Board Member	-	48.000.000	48.000.000
Mr. Dang Ngoc Son - Board Member cum Deputy General Director	194.153.913	15.483.871	209.637.784
Mr. Lee Min - Board Member	-	15.483.871	15.483.871
Mr. Nguyen Dang Duan – Head of Supervisory Board	-	36.000.000	36.000.000
Mr. Nguyen Hoang Nghi - Supervisory Board Member	-	24.000.000	24.000.000
MS. Nguyen Thi Tuyet Anh - Supervisory Board Member	-	7.741.935	7.741.935
Mr. Nguyen Ngoc Binh Thuan - Supervisory Board Member (resigned on 03 June 2025)	-	15.866.667	15.866.667
<b>Total</b>	<b>418.225.187</b>	<b>336.124.732</b>	<b>754.349.919</b>



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

	Salary	Remuneration	Total income
<b>Previous period</b>			
Mr. Bui Si Tuan – Chairman	-	60.000.000	60.000.000
Mr. Huynh Van Tan – Board Member cum General Director	118.330.919	48.000.000	166.330.919
Mr. Bui Duc Cuong – Board Member cum Deputy General Director	-	48.000.000	48.000.000
Mr. Nguyen Trong Ha – Board Member	-	48.000.000	48.000.000
Mr. Do Van Hai – Board Member	-	48.000.000	48.000.000
Mr. Dang Ngoc Son – Deputy General Director	118.334.702	-	118.334.702
Mr. Nguyen Dang Duan - Head of Supervisory Board	-	36.000.000	36.000.000
Mr. Nguyen Hoang Nghi - Supervisory Board Member	-	24.000.000	24.000.000
Mr. Nguyen Ngoc Binh Thuan - Supervisory Board Member	-	24.000.000	24.000.000
<b>Total</b>	<b>236.665.621</b>	<b>336.000.000</b>	<b>572.665.621</b>

**1b. Transactions and balances with other related parties**

Other related parties of the Group include:

Other related parties	Relationship
Camimex Quang Tri Joint Stock Company	Associate
Nam Can Seaproducts Import Export Joint Stock Company	Associate
Camimex - Nutrition Joint Stock Company	The company having the same Chairman
Vinh Hai Seafoods Import Export Company Limited	The company's legal representative having close relationship with the Company's Head of Supervisory Board
Kim Ngan Phat Seafood Company Limited	The company having close relationship with the Company's Chief Accountant
Thai Minh Hung Foods - Seafoods Company Limited	The company's legal representative having close relationship with the Company's Chairman
Hung Thuan TS Company Limited	The company's major shareholder having close relationship with the Company's Board Member

**Transactions with other related parties**

Apart from transactions with the associates presented in Note No. V.2b as well as sales of goods and service provisions to other parties which are not associates presented in Note No. VI.1b, the Group also has following transactions with other related parties:

	Accumulated from the beginning of the year
	Current year
	Previous year
<b>Vinh Hai Seafoods Import Export Company Limited</b>	
Transport service fees	- 116.300.000
Non-interest bearing loan	- 22.500.000.000
Loan repayment	- (22.500.000.000)



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**Notes to the Consolidated Interim Financial Statements (cont.)*****Kim Ngan Phu Limited Liability Company  
Trading***

Expenses for service provisions	-	848.122.600
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***Thao Anh Fish Joint Stock Company***

Purchase of merchandise	-	18.557.175.112
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***Hung Thuan TS Company Limited***

Purchase of merchandise	67.889.471.800	-
Non-interest bearing loan	112.625.000.000	-
Loan repayment	112.625.000.000	-

The prices of merchandise and services provided to other related parties are agreed prices disclosed by the Group. The purchases of merchandise and services from other related parties are done at the agreed prices.

***Receivables from and payables to other related parties***

The receivables from and payables to other related parties are presented in Notes No. V.3, V.4 and V.15.

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**

The Group's segment information is presented according to business segments and geographical segments. The primary reporting format is the business segments since the Group's business operations are organized and managed on the basis of the natures of its products and services provided.

**2a. Information on business segment**

Principal business activity of the Group only is in field of trading aquatic products including processing aquatic products, trading aquatic products and cultivating aquatic animals. Revenue and cost are presented in Notes No. VI.1a and VI.3.

**2b. Information on geographical segment**

The Group's activities are carried out in local areas and overseas.

Details of net external sales in respect of geographical segment based on the location of customers are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Local areas	229.508.519.002	930.963.763.287
Overseas countries	1.288.353.105.140	551.338.875.747
<b>Total</b>	<b>1.517.861.624.142</b>	<b>1.482.302.639.034</b>



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

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#### **3. Subsequent events**

There are no material subsequent events which are required adjustments or disclosures in the Consolidated Interim Financial Statements.

Ca Mau, 29 August 2025



**Tran Quoc Phong**  
Preparer



**Huynh Cong Nhan**  
Chief Accountant



**Huynh Van Tan**  
General Director





# **CAMIMEX GROUP JOINT STOCK COMPANY**

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## **CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

### **Appendix 1: Increases, decreases in tangible fixed assets**

Unit: VND

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
<b>Historical costs</b>						
Beginning balance	340.692.288.242	404.915.655.311	73.005.238.161	5.150.981.695	130.000.000	823.894.163.409
Acquisition during the period	2.988.040.210	7.169.752.240	1.040.766.182	455.752.120	-	11.654.310.752
Completed constructions	109.849.658.188	72.446.541.970	2.684.504.001	-	-	184.980.704.159
Increase due to business consolidation	-	-	-	139.875.000	-	139.875.000
Other decreases (*)	1.941.259.445	-	-	-	-	1.941.259.445
<b>Ending balance</b>	<b>455.471.246.085</b>	<b>484.531.949.521</b>	<b>76.730.508.344</b>	<b>5.746.608.815</b>	<b>130.000.000</b>	<b>1.022.610.312.765</b>
<b>In which:</b>						
Assets fully depreciated but still in use	48.281.595.689	117.922.748.739	8.115.380.222	2.199.462.316	130.000.000	176.649.186.966
Assets waiting for liquidation	-	-	-	-	-	-
<b>Depreciation</b>						
Beginning balance	155.091.570.049	270.634.549.874	33.322.548.553	3.865.367.488	130.000.000	463.044.035.964
Depreciation during the period	13.916.013.191	17.062.199.150	3.542.211.997	212.691.983	-	34.733.116.321
Increase due to business consolidation	-	-	-	1.128.025	-	1.128.025
<b>Ending balance</b>	<b>169.007.583.240</b>	<b>287.696.749.024</b>	<b>36.864.760.550</b>	<b>4.079.187.496</b>	<b>130.000.000</b>	<b>497.778.280.310</b>
<b>Carrying values</b>						
Beginning balance	185.600.718.193	134.281.105.437	39.682.689.608	1.285.614.207	-	360.850.127.445
<b>Ending balance</b>	<b>286.463.662.845</b>	<b>196.835.200.497</b>	<b>39.865.747.794</b>	<b>1.667.421.319</b>	<b>-</b>	<b>524.832.032.455</b>
<b>In which:</b>						
Assets temporarily not in use	-	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-	-

(\*) Increase according Decision No. 02/QĐ-CTCMA dated 02 January 2025 of Ca Mau Province Tax Department.



*[Signature]*

**Tran Quoc Phong**  
Preparer

*[Signature]*  
**Huynh Cong Nhan**  
Chief Accountant

*[Signature]*  
**Huynh Van Tan**  
General Director



# **CAMIMEX GROUP JOINT STOCK COMPANY**

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## **CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

### **Appendix 02: Statement of increase/(decrease) of construction-in-progress**

Unit: VND

	Beginning balance	Increase during the period	Increase due to business consolidation	Inclusion into fixed assets during the period	Inclusion into allocation during the period	Inclusion into financial leased assets	Ending balance
Acquisition of fixed assets	257.864.845.398	18.984.332.268	-	(165.508.697.247)	(39.320.302.824)	(38.124.946.957)	33.895.230.638
- Hung Vuong Ben Tre Seafood Processing Factory (*)	187.275.474.468	18.178.926.578	-	(163.002.393.246)	(36.772.424.097)	-	5.679.583.703
- Other assets	70.589.370.930	805.405.690	-	(2.506.304.001)	(2.547.878.727)	(38.124.946.957)	28.215.646.935
Construction-in-progress	203.356.378.181	41.737.727.778	1.700.898.311	(19.671.755.644)	(150.000.000)	-	226.973.248.626
- Foods factory project	59.352.489.536	-	-	(8.798.708.964)	-	-	50.553.780.572
- Foods Transaction Office	18.207.940.000	-	-	-	-	-	18.207.940.000
- Project of Seafood Processing Factory - Enterprise I	66.614.721.667	40.842.727.778	-	-	-	-	107.457.449.445
- High-Tech aquaculture research and production investment and construction project	24.102.610.068	-	-	-	-	-	24.102.610.068
- Other constructions	35.078.616.910	895.000.000	1.700.898.311	(10.873.046.680)	(150.000.000)	-	26.651.468.541
<b>Total</b>	<b>461.221.223.579</b>	<b>60.722.060.046</b>	<b>1.700.898.311</b>	<b>(185.180.452.891)</b>	<b>(39.470.302.824)</b>	<b>(38.124.946.957)</b>	<b>260.868.479.264</b>



**Tran Quoc Phong**  
Preparer



**Huynh Cong Nhan**  
Chief Accountant



Camimex Group Seal: CAMIMEX GROUP, MSDN: 201003908, 29 August 2025

**Huynh Van Tan**  
General Director



# **CAMIMEX GROUP JOINT STOCK COMPANY**

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## **CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

### **Appendix 3: Taxes and other obligations to the State Budget**

Unit: VND

	Beginning balance		Increase during the period				Ending balance	
	Payables	Receivables	Amount payable	Amount paid	Increase due to business consolidation	Decrease due to offset against refunded VAT	Payables	Receivables
VAT on local sales	678,425,486	-	357,040,460	(976,723,273)	-	-	58,742,673	-
Export-import duties	-	6,258,106,097	-	-	-	-	-	6,258,106,097
Corporate income tax	20,423,872,570	-	11,460,767,845	(2,562,776,630)	(1,206,695)	(16,503,958,179)	12,817,905,605	1,206,695
Personal income tax	957,995,050	-	761,436,879	(380,283,685)	6,071,174	(171,074,027)	1,174,145,391	-
Natural resource tax	21,010,400	-	54,452,009	(16,445,117)	-	-	38,006,892	-
Non-agricultural land tax	-	-	138,129,200	(134,018,800)	-	-	25,120,800	-
Land rental	-	-	1,036,780,053	-	-	-	1,036,780,053	-
Other taxes	10,000,000	-	1,100,338,342	(539,619,810)	-	-	570,718,532	-
Fees, legal fees and other duties	36,617,457	-	1,005,831,622	(1,042,449,079)	-	-	-	-
<b>Total</b>	<b>22,127,920,963</b>	<b>6,258,106,097</b>	<b>15,914,776,410</b>	<b>(5,652,316,394)</b>	<b>4,864,479</b>	<b>(16,675,032,206)</b>	<b>15,721,419,946</b>	<b>6,259,312,792</b>

*[Signature]*

Tran Quoc Phong  
Preparer

*[Signature]*

Huynh Cong Nhan  
Chief Accountant



Huynh Van Tan  
General Director



# **CAMIMEX GROUP JOINT STOCK COMPANY**

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## **CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

### **Appendix 4: Increases, decreases of short-term borrowings and financial leases**

Unit: VND

	Beginning balance	Increase during the period	Transfer from long-term loans	Amount repaid during the period	Increase due to business consolidation	Ending exchange differences	Ending balance
Short-term loans from banks	910.303.130.769	2.203.236.006.341	-	(2.009.884.719.561)	-	14.963.383.084	1.118.617.800.633
Short-term loans from other organizations	1.117.246.251	112.625.000.000	-	(112.625.000.000)	-	-	1.117.246.251
Short-term loans from individuals	220.000.000	207.250.099.994	-	(199.100.000.000)	-	-	8.370.099.994
Current portions of long-term loans	53.558.738.307	-	14.428.429.847	(12.916.952.548)	300.000.000	-	55.370.215.606
Current portions of financial leases	28.777.230.696	-	20.591.903.967	(15.467.183.079)	-	-	33.901.951.584
<b>Total</b>	<b>993.976.346.023</b>	<b>2.523.111.106.335</b>	<b>33.020.533.814</b>	<b>(2.349.993.855.188)</b>	<b>300.000.000</b>	<b>14.963.383.084</b>	<b>1.217.377.314.068</b>



**Tran Quoc Phong**  
Preparer



**Huynh Cong Nhan**  
Chief Accountant



**Huynh Van Tan**  
General Director



**CAMIMEX GROUP JOINT STOCK COMPANY**

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**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Appendix 5: Increases, decreases of long-term borrowings and financial leases**

Unit: VND

	Beginning balance	Increase during the period	Amount repaid during the period	Transfer from short-term loans	Increase due to business consolidation	Allocation of bond issuance expenses	Ending exchange differences	Ending balance
Long-term loans from banks	117.195.289.904	483.000.000	(8.050.000)	(12.873.974.548)	875.000.000	-	-	105.671.265.356
Long-term loans from other organizations	406.260.901.789	125.970.000.000	-	(1.554.455.299)	-	-	18.263.000.000	548.939.446.490
Borrowings and financial lease	84.372.850.832	5.000.000.000	(416.666.670)	(20.591.903.967)	-	-	-	68.364.280.195
Ordinary bonds	206.528.566.669	-	-	-	-	1.049.701.093	-	207.578.267.762
<b>Total</b>	<b>814.357.609.194</b>	<b>131.453.000.000</b>	<b>(424.716.670)</b>	<b>(35.020.333.814)</b>	<b>875.000.000</b>	<b>1.049.701.093</b>	<b>18.263.000.000</b>	<b>930.553.259.803</b>



Tran Quoc Phong  
Preparer



Huyuh-Cong Nhan  
Chief Accountant



Huyuh Van Tan  
General Director



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**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Appendix 6: Statement of changes in owner's equity**

Unit: VND

	Owner's capital	Other sources of capital	Investment and development fund	Retained earnings	Benefits of non-controlling shareholders	Total
Beginning balance of the previous year	1.018.989.900.000	-	479.579.319	115.812.916.866	358.891.009.271	1.494.173.405.456
Profit in the previous period	-	-	-	19.161.083.562	7.058.593.966	26.219.677.528
Capital increase in subsidiaries	-	241.575.000.000	-	(241.575.000.000)	33.871.777.778	33.871.777.778
Capital decrease in subsidiaries	-	-	-	-	(40.000.000.000)	(40.000.000.000)
Effects due to changes of ownership rate in subsidiaries	-	-	-	(4.179.499.049)	4.179.499.049	-
<b>Ending balance of the previous period</b>	<b>1.018.989.900.000</b>	<b>241.575.000.000</b>	<b>479.579.319</b>	<b>(110.780.498.621)</b>	<b>364.000.880.064</b>	<b>1.514.264.860.762</b>
Beginning balance of the current year	1.018.989.900.000	241.575.000.000	479.579.319	(71.714.401.725)	474.031.122.746	1.663.361.200.340
Profit in the current period	-	-	-	31.214.356.198	16.593.863.757	47.808.219.955
Capital increase in subsidiaries	-	1.238.940.000	-	(2.763.297.297)	1.524.357.297	-
Increase/(decrease) due to business consolidation	-	-	-	(6.524.063.890)	78.954.932	(6.445.108.958)
<b>Ending balance of the current period</b>	<b>1.018.989.900.000</b>	<b>242.813.940.000</b>	<b>479.579.319</b>	<b>(49.787.406.714)</b>	<b>492.228.298.732</b>	<b>1.704.724.311.337</b>



**Tran Quoc Phong**  
Preparer



**Huynh Cong Nhan**  
Chief Accountant



**Huynh Van Tan**  
General Director







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for tomorrow**

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