

AGIFISH Co.

ANGIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY
1234 Tran Hung Dao St., Binh Duc Ward, Angiang Province, Vietnam
Tel: 84 763 852368/ 857724 Fax: 84 763 852202
E-mail: agifish.co@agifish.com.vn – Web site: www.agifish.com.vn

FINANCIAL STATEMENTS FOR THE PERIOD FROM 01/10/2025 TO 31/12/2025

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS*For the accounting period from 01/10/2025 to 31/12/2025***STATEMENT OF FINANCIAL POSITION****As at 12 Dec 2025**

ASSETS	Code	Note	31/12/2025	01/01/2025
			VND	VND
A - CURRENT ASSETS	100		140,013,156,425	157,718,360,604
I. Cash and cash equivalents	110	3	13,368,788,087	13,433,111,944
1. Cash	111		13,368,788,087	13,433,111,944
2. Cash equivalents	112			
II. Short-term financial investments	120			
1. Trading securities	121			
2. Provision for diminution in value of trading securities	122			
3. Held to maturity investments	123			
III. Short-term receivables	130		91,862,642,343	118,884,566,663
1. Short-term trade receivables	131	4	94,590,051,114	118,415,798,049
2. Short-term prepayments to suppliers	132	5	2,105,501,876	285,176,870
3. Short-term intra-company receivables	133			
4. Receivables according to the progress of construction contracts	134			
5. Short-term lending receivables	135			
6. Other short-term receivables	136	6	354,467,500	5,252,910,845
7. Provision for short-term doubtful debts	137	7	(5,187,378,147)	(5,069,319,101)
8. Shortage of assets awaiting resolution	139			
IV. Inventories	140	8	25,842,942,448	17,043,271,317
1. Inventories	141		27,051,642,882	18,308,158,190
2. Provision for devaluation of inventories	149		(1,208,700,434)	(1,264,886,873)



AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/10/2025 to 31/12/2025

Statement of financial position (continued)

ASSETS	Code	Note	31/12/2025	01/01/2025
			VND	VND
V. Other short-term assets	150		8,938,783,547	8,357,410,680
1. Short-term prepaid expenses	151	9a	1,698,149,976	1,891,103,272
2. Deductible VAT	152			
3. Taxes and other receivables from the State budget	153		7,240,633,571	6,466,307,408
4. Purchase and resale of Government bonds	154			
5. Other short-term assets	155			
B - Fixed assets	200		115,261,387,348	124,426,392,163
I. Long-term receivables	210			
1. Long-term trade receivables	211			
2. Long-term prepayments to suppliers	212			
3. Working capital provided to sub-units	213			
4. Long-term intra-company receivables	214			
5. Other long-term receivables	216			
6. Provision for long-term doubtful debts	219			
II. Fixed assets	220		73,727,899,718	78,354,185,401
1. Tangible fixed assets	221	10	46,734,550,180	50,863,119,471
Historical cost	222		483,148,770,588	479,861,964,286
Accumulated depreciation	223		(436,414,220,408)	(428,998,844,815)
2. Finance lease assets	224			
Historical costs	225			
Accumulated depreciation	226			
3. Intangible fixed assets	227	11	26,993,349,538	27,491,065,930
Historical cost	228		31,750,176,453	31,750,176,453
Accumulated amortization	229		(4,756,826,915)	(4,259,110,523)
III. Investment properties	230			
Historical costs	231			
Accumulated depreciation	232			
IV. Long-term assets in progress	240		23,564,425,352	24,505,477,273
1. Long-term work in process	241			
2. Construction in progress	242	12	23,564,425,352	24,505,477,273

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/10/2025 to 31/12/2025

Statement of financial position (continued)

ASSETS	Code	Note	31/12/2025	01/01/2025
			VND	VND
V. Long-term investments	250			
1. Investment in subsidiaries	251			
2. Investments in joint ventures, associates	252			
3. Investments in equity of other entities	253	5.2c	212,600,000	212,600,000
4. Provision for devaluation of long-term investments	254	5.2c	(212,600,000)	(212,600,000)
5. Held to maturity investments	255			
VI. Other long-term assets	260		17,969,062,278	21,566,729,489
1. Long-term prepaid expenses	261	9b	17,969,062,278	21,566,729,489
2. Deferred income tax assets	262			
3. Long-term equipment and spare parts for replacement	263			
4. Other long-term assets	268			
TOTAL ASSETS	270		255,274,543,773	282,144,752,767
CAPITAL	Code	Note	31/12/2025	01/01/2025
A - LIABILITIES	300		440,004,887,205	464,326,002,301
I. Current liabilities	310		433,386,547,742	457,491,232,613
1. Short-term trade payables	311	13	30,786,984,423	19,851,797,688
2. Short-term prepayments from customers	312	14	2,643,794,464	2,733,492,950
3. Taxes and other payables to State budget	313	15	1,047,171,308	1,171,808,906
4. Payables to employees	314		13,597,569,000	12,187,756,791
5. Short-term accrued expenses	315	16	886,031,747	756,180,843
6. Short-term intra-company payables	316			
7. Payables according to the progress of construction contracts	317			
8. Short-term unearned revenue	318		-	909,090,910
9. Other short-term payables	319	17	31,091,271,423	31,115,126,399
10. Short-term borrowings and finance lease liabilities	320	18	353,333,725,377	388,765,978,126
11. Provisions for short-term payables	321			
12. Bonus and welfare fund	322			
13. Price stabilization fund	322			
14. Purchase and resale of Government bonds	323			

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/10/2025 to 31/12/2025

Statement of financial position (continued)

CAPITAL	Code	Note	31/12/2025	01/01/2025
			VND	VND
II. Non-current liabilities	330		6,618,339,463	6,834,769,688
1. Long-term trade payables	331			
2. Long-term prepayments from customers	332			
3. Long-term accrued expenses	333			
4. Intra-company payables for operating capital received	334			
5. Long-term intra-company payables	335			
6. Long-term unearned revenue	336		3,320,454,563	3,484,090,913
7. Other long-term payables	337			
8. Long-term borrowings and finance lease liabilities	338			
9. Convertible bonds	339			
10. Preference shares	340			
11. Deferred income tax liabilities	341			
12. Provisions for long-term payables	342	19	3,297,884,900	3,350,678,775
13. Science and technology development fund	343			
B - OWNER'S EQUITY	400		(184,730,343,432)	(182,181,249,534)
I. Owner's equity	410	20	(184,730,343,432)	(182,181,249,534)
1. Contributed capital	411			
Ordinary shares with voting rights	411a		281,097,430,000	281,097,430,000
Preference shares	411b			
2. Share Premium	412		411,288,522,916	411,288,522,916
3. Conversion options on convertible bonds	413			
4. Other capital	414			
5. Treasury shares	415			
6. Differences upon asset revaluation	416			
7. Exchange rate differences	417			
8. Development investment funds	148			
9. Enterprise reorganization assistance fund	419			
10. Other reserves	420			

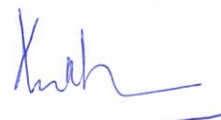
AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS*For the accounting period from 01/10/2025 to 31/12/2025***Statement of financial position (continued)**

CAPITAL	Code	Note	31/12/2025	01/01/2025
			VND	VND
11. Retained earnings	421		(878,625,023,899)	(876,075,930,001)
RE accumulated till the end of the previous period	421a		(876,075,930,001)	(872,586,220,403)
RE of the current period	421b		(2,549,093,898)	(3,489,709,598)
12. Capital expenditure fund	422		1,508,727,551	1,508,727,551
TOTAL CAPITAL	440		255,274,543,773	282,144,752,767

An Giang, 16 Jan 2026.

DEPUTY GENERAL DIRECTOR**Nguyen Hoang Kha**
Preparer**Ho Xuan Huong**
Chief accountant
Huỳnh Xuân Vinh

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province


FINANCIAL STATEMENTS*For the accounting period from 01/10/2025 to 31/12/2025***STATEMENT OF INCOME****FROM 01/10/2025 TO 31/12/2025**

ITEMS	Code	Note	From 01/10/2025 to	From 01/10/2024 to	From 01/01/2025 to	From 01/01/2024 to
			31/12/2025	31/12/2024	31/12/2025	31/12/2024
			VND	VND	VND	VND
1. Revenue from sales of goods and rendering of services	01	21	160,252,031,903	138,518,257,207	523,291,818,414	508,352,417,892
2. Revenue deductions	02	22	433,280,787	784,664,548	1,264,943,201	1,495,859,062
3. Net revenue from sales of goods and rendering of services	10	23	159,818,751,116	137,733,592,659	522,026,875,213	506,856,558,830
4. Cost of goods sold and services rendered	11	24	144,982,305,933	123,896,950,586	477,670,605,106	454,949,182,310
5. Gross profit from sales of goods and rendering of services	20		14,836,445,183	13,836,642,073	44,356,270,107	51,907,376,520
6. Financial income	21	25	112,413,298	103,994,714	388,584,869	248,544,470
7. Financial expense	22	26	7,826,926,968	8,641,769,013	31,761,808,285	37,042,487,888
In which: Interest expense	23		7,669,793,106	8,408,696,090	31,152,538,960	36,204,874,373
8. Selling expense	25	29	1,082,870,290	767,811,030	4,074,153,896	3,207,352,218
9. General and administrative expense	26	30	3,121,658,139	3,541,064,407	12,174,070,072	12,614,962,723
10. Net profit from operating activities	30		2,917,403,084	989,992,337	(3,265,177,277)	(708,881,839)
11. Other income	31	27	80,970,610	112,774,209	1,438,998,803	267,823,908
12. Other expense	32	28	88,034,917	302,636,149	722,915,424	3,048,651,667
13. Other profit	40		(7,064,307)	(189,861,940)	716,083,379	(2,780,827,759)


AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY
No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province
FINANCIAL STATEMENTS

For the accounting period from 01/10/2025 to 31/12/2025
Statement of income (continued)

ITEMS	Code	Note	From 01/10/2025 to	From 01/10/2024 to	From 01/01/2025 to	From 01/01/2024 to
			31/12/2025	31/12/2024	31/12/2025	31/12/2024
			VND	VND	VND	VND
14. Total net profit before tax	50		2,910,338,777	800,130,397	(2,549,093,898)	(3,489,709,598)
15. Current corporate income tax expense	51	32				
16. Deferred corporate income tax expense	52					
17. Profit after corporate income tax	60		2,910,338,777	800,130,397	(2,549,093,898)	(3,489,709,598)
18. Basic earnings per share	70		104	28	(91)	(124)
19. Diluted earnings per share	71		104	28	(91)	(124)



Nguyen Hoang Kha
Preparer



Ho Xuan Huong
Chief accountant

An Giang, 16 Jan 2026.
DEPUTY GENERAL DIRECTOR


Huỳnh Xuân Vinh

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/10/2025 to 31/12/2025

STATEMENT OF CASH FLOWS

(Indirect method)

FROM 01/10/2025 TO 31/12/2025

ITEMS	Code	Note	From 01/10/2025 to 31/12/2025 VND	From 01/10/2024 to 31/12/2024 VND	From 01/01/2025 to 31/12/2025 VND	From 01/01/2024 to 31/12/2024 VND
I. CASH FLOWS FROM OPERATING ACTIVITIES						
1. Profit before tax	01		2,910,338,777	800,130,397	(2,549,093,898)	(3,489,709,598)
2. Adjustments for						
Depreciation and amortization of fixed assets and						
- investment properties	02		2,621,762,606	2,739,646,023	10,660,701,125	12,599,105,764
- Provisions	03		(1,935,647,528)	(3,193,376,954)	9,078,732	(3,141,329,893)
- Exchange gains / losses from retranslation of monetary						
items denominated in foreign currency	04		(11,586,108)	(6,445,510)	(5,400,791)	5,429,641
- Gains / losses from investment	05		21,301,435	(52,506,821)	2,638,598	(41,549,986)
- Interest expense	06		7,669,793,106	8,408,696,090	31,152,538,960	36,204,874,373
3. Operating profit before changes in working capital			11,275,962,288	8,696,143,225	39,270,462,726	42,136,820,301
- Increase or decrease in receivables	09		13,735,971,103	483,430,146	26,129,539,111	(5,241,429,466)
- Increase or decrease in inventories	10		(6,500,298,306)	4,271,027,385	(8,743,484,692)	9,642,609,303
- Increase or decrease in payables (excluding interest						
payable/ corporate income tax payable)	11		8,451,877,663	(1,846,372,276)	11,163,931,528	9,530,485,573
- Increase or decrease in prepaid expenses	12		2,059,258,019	(702,212,837)	3,790,620,507	(840,732,304)
- Interest paid	14		(7,583,259,121)	(8,751,774,658)	(30,808,496,476)	(36,201,451,487)
- Other receipts from operating activities	16		-	68,680,000	67,212,426	788,779,803
- Other payments on operating activities	17		(158,284,868)	(217,462,596)	(835,562,805)	(237,462,596)
Net cash flows from operating activities	20		21,281,226,778	2,001,458,389	40,034,222,325	19,577,619,127
II. CASH FLOWS FROM INVESTING ACTIVITIES						
Purchase or construction of fixed assets and other long-						
term assets	21		(2,565,098,408)	(372,525,700)	(5,246,163,490)	(4,860,027,390)
Proceeds from disposals of fixed assets and other long-						
term assets	22		1,818,182	49,090,909	567,373,739	277,434,344
Loans and purchase of debt instruments from other						
entities	23					

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/10/2025 to 31/12/2025

Statement of cash flows (continued)

ITEMS	Code	Note	From 01/10/2025 to 31/12/2025	From 01/10/2024 to 31/12/2024	From 01/01/2025 to 31/12/2025	From 01/01/2024 to 31/12/2024
			VND	VND	VND	VND
4. Collection of loans and resale of debt instrument of other entities	24					
5. Equity investments in other entities	25					
6. Proceeds from equity investment in other entities	26					
7. Interest and dividend received	27		3,833,482	3,415,912	12,496,318	7,659,810
Net cash flows from investing activities	30		(2,559,446,744)	(320,018,879)	(4,666,293,433)	(4,574,933,236)
III. CASH FLOWS FROM FINANCING ACTIVITIES						
Proceeds from issuance of shares and receipt of						
1. contributed capital	31					
Repayment of capital contributions and repurchase of						
2. stock issued	32					
3. Proceeds from borrowings	33		159,173,130,549	121,165,125,470	503,557,045,892	438,967,808,776
4. Repayment of principal	34		(171,358,822,803)	(131,592,331,484)	(538,989,298,641)	(451,324,114,702)
5. Repayment of financial lease principal	35					
6. Dividends or profits paid to owners	36					
Net cash flows from financing activities	40		(12,185,692,254)	(10,427,206,014)	(35,432,252,749)	(12,356,305,926)
Net cash flows in the period	50		6,536,087,780	(8,745,766,504)	(64,323,857)	2,646,379,965
Cash and cash equivalents at the beginning of the period	60	3	6,832,700,307	22,178,878,448	13,433,111,944	10,786,731,979
Effect of exchange rate fluctuations	61					
Cash and cash equivalents at the end of the period	70	3	13,368,788,087	13,433,111,944	13,368,788,087	13,433,111,944



Nguyen Hoang Kha
Preparer



Ho Xuan Huong
Chief accountant



An Giang, 16 Jan 2026.

DEPUTY GENERAL DIRECTOR

Nguyễn Xuân Vinh

NOTES TO THE FINANCIAL STATEMENTS FROM 01/10/2025 TO 31/12/2025

1. GENERAL INFORMATION OF THE COMPANY

1.1. Forms of ownership

An Giang Fisheries Import-Export Joint Stock Company which was established and operated activities under Joint Stock Company Enterprise registration certificate No. 1600583588 issued by An Giang Department of Investment and Planning for the first time on 10 August 2001, 22st re-registered on 24 August 2025.

The Company's share were traded on Unlisted Public Company Market ("UPCOM") with code AGF from 24/02/2020 because the Company's share were delisted from 17/02/2020 according to Decision No. 24/QD-SGDHCM dated 16/02/2020 of the Ho Chi Minh City Stock Exchange.

The Company's head office is located at: 1234 Tran Hung Dao Street, Binh Duc Ward, An Giang Province.

The Company's contributed charter capital: VND 281,097,430,000, actual contributed capital as at 30 September 2025: VND 281,097,430,000; Equivalent to 28,109,743 shares with the par value of VND 10,000 per share.

1.2. Business field

Culture and process aquaculture product.

1.3. Business activities

Main business activities of the Company include:

- Producing, processing and trading in veterinary medications and aquatic products;
- Trading in real estate, land use right belonging to the owner, user or lessee;
- Producing, processing and trading in veterinary medications and aquatic products;
- Aquaculture.

1.4. Corporate structure

The Company's member entities are as follows:

	<i>Address</i>	<i>Main business activities</i>
AGF7 Frozen Enterprise	An Giang Province.	Processing frozen seafood
AGF8 Frozen Enterprise	An Giang Province.	Processing frozen seafood
AGF9 Frozen Enterprise	An Giang Province.	Processing frozen seafood
AGF360 Food Processing Enterprise	An Giang Province.	Processing frozen seafood
Fisheries Service Enterprise	An Giang Province.	Aquaculture
My Thoi Logistics Enterprise	An Giang Province	Preservation of goods and finished products

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December. The Company maintains its accounting records in Vietnam Dong (VND).

2.2 Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 200/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance and the Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by the Ministry of Finance amending and supplementing some articles of the Circular No. 200/2014/TT-BTC.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial Statements are prepared in accordance with regulations of each standard and supplement documents as well as with current Accounting Standards and Accounting System.

2.3 Basis for preparation of Financial Statements

The Financial Statements are presented based on historical cost principle.

The Financial Statements of the Company are prepared based on summarization of transactions incurred of dependent accounting entities and the head office of the Company.

2.4. Accounting estimates

The preparation of the Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the end of the fiscal year and the reported amounts of revenue and expenses during the fiscal year.

The estimates and assumptions that have a material impact in the Financial Statements include:

- Provision for doubtful debts
- Provision for devaluation of inventory
- Estimated useful life of fixed assets
- Classification and provision of financial investments

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of General Directors to be reasonable under the circumstances.

2.5 Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the reporting period because the Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present the Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.6 Foreign currency transactions

Foreign currency transactions during the year are translated into Vietnam Dong using the actual rate at transaction date.

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of the Financial Statements is determined under the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;
- For cash deposited in bank, applying the bid rate of the commercial bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transactions.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the Statement of Income or expense in the fiscal year.

2.7. Cash and cash equivalents

Cash includes cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 03 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.8. Financial investments

Equity investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Long-term investments (other than trading securities) without significant influence on the investee, provision shall be made based on the Financial Statements at the provision date of the investee.

2.9. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short- term receivables or long-term receivables on the Financial Statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.10 Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated by weighted average method. Inventory is recorded by perpetual method.

Work in process at the end of the year is recorded based on actual cost incurred for each unfinished product.

Provision for devaluation of inventories made at the end of the year are the excess of original cost of inventory over their net realizable value.

2.11 Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these costs increase the future economic benefits expected to be obtained from the use of tangible fixed assets beyond the standard operating level as initially assessed, these costs are capitalized as an incremental cost of tangible fixed assets.

Other costs incurred after the fixed assets have been put into operation, such as repair, maintenance and overhaul costs, are recorded in the Statement of Income in the year in which the costs are incurred

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05 - 25	years
- Machinery, equipment	05 - 10	years
- Vehicles, transportation equipment	06 - 10	years
- Management equipment	03 - 05	years
- Other fixed assets	03 - 05	years
- Land use rights	48	years

2.12 Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.13 Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to the Statement of Income on a straight line basis over the period of the lease.

2.14. Prepaid expenses

The expenses incurred but related to operating results of several fiscal years are recorded as prepaid expenses and are allocated to the operating results in the following fiscal years.

The calculation and allocation of long-term prepaid expenses to operating expenses in each fiscal year should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of prepaid expenses include:

- Prepaid land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with the Circular No. 45/2013/TT-BTC dated 25/04/2013 issued by the Ministry of Finance guiding regulation on management, use and depreciation of fixed assets and other

expenses related to ensure for the use of leased land. These expenses are recognized in the Statement of Income on a straight-line basis according to the lease term of the contract.

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 03 months to 12 months.
- Other prepaid expenses are recorded at their historical costs and allocated on the straight-line basis from 01 year to 03 years.

2.15 Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Financial Statements according to their remaining terms at the reporting date.

2.16 Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings.

2.17 Borrowing costs

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.18 Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting year, but the payments for such goods or services have not been made and other payables such as commissions, shipping costs, interest expenses payable, etc. which are recorded as operating expenses of the reporting year.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenue and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.19 . Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Company has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the fiscal year.

Only expenses related to the previously recorded provision for payables shall be offset by that provision for payables.

In accordance with Vietnamese Labor Code, when an employee who has worked for the Company for 12 months or longer ("eligible employee") are entitled to a severance allowance, the employer must pay severance pay for that employee is based on the employee's years of service and salary at the time of termination. Severance allowance provisions are made on the basis of the number of years employees have worked for the Company and their average salary within the six months prior to the end of the fiscal year.

2.20 Unearned revenue

Unearned revenue include prepayments from customers for one or many accounting periods relating to asset leasing.

Unearned revenue are transferred to Revenue from sales of goods and rendering of services according to the amount which is determined in accordance with each fiscal year.

2.21 Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.22 . Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sales of goods:

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

Revenue from rendering of services:

- The percentage of completion of the transaction at the Balance sheet date.

Financial income

Financial income include income from interest and other financial income gains by the Company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the revenue can be measured reliably.

2.23 Revenue deductions

Revenue deductions from sales of goods and rendering of service arising in the year include: Trade discounts, sales discounts and sales returns.

Trade discount, sales discount and sales return incurred in the same year of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring year. In case goods and services are sold in the previous years, but until the next year they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of the Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting year (the previous year); and if it is incurred after the issuance of the Financial Statements, it is recorded as a decrease in revenue of incurring period (the next year).

2.24 Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the year, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year.

2.25 . Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the year without offsetting against financial income.

2.26 Corporate income tax

- Current corporate income tax expense

Current corporate income tax expense is determined based on taxable income during the year and current corporate income tax rate.

- Current corporate income tax rate

For the fiscal year ended as at 30/09/2025, the Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.27 Earnings per shares

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the Bonus and Welfare fund and allowance for Executive Board) by the weighted average number of ordinary shares outstanding during the year.

2.28 Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Parent Company, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of the Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.29 *Segment information*

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of the Financial Statements better understand and make more informed judgements about the Company as a whole.

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3 . CASH	31/12/2025	01/01/2025
	VND	VND
Cash on hand	1,053,464,961	384,771,691
Demand deposit	12,315,323,126	13,048,340,253
Total	13,368,788,087	13,433,111,944

4 . SHORT-TERM TRADE RECEIVABLES	31/12/2025	31/12/2025	01/01/2025
	USD	VND	VND
- Domestic customers	-	93,400,476,839	118,415,798,049
- Foreign customers	45,398.40	1,189,574,275	
Total	45,398.40	94,590,051,114	118,415,798,049

Short-term trade receivables of related parties :

Related parties	Relationship	Content	31/12/2025	01/01/2025
			VND	VND
Hung Vuong Corporation	Parent company	Sale of goods, proceeding activities	398,339,860	398,339,860

5 . SHORT-TERM PREPAYMENTS TO SUPPLIERS	31/12/2025	31/12/2025	01/01/2025
	USD	VND	VND
- Domestic suppliers	-	2,105,501,876	285,176,870
- Foreign suppliers	-	-	-
Total	-	2,105,501,876	285,176,870

6 . OTHER SHORT-TERM RECEIVABLES	31/12/2025	01/01/2025
	VND	VND
Social insurance, Unemployment insurance	13,007,500	194,378,371
Advances	138,000,000	4,967,812,474
Deposits	203,460,000	90,720,000
Total	354,467,500	5,252,910,845

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7 . PROVISION FOR SHORT-TERM DOUBTFUL DEBTS

	31/12/2025	31/12/2025	01/01/2025
	USD	VND	VND
- Domestic suppliers		(5,123,025,675)	(5,069,319,101)
- Foreign suppliers	(2,456.00)	(64,352,472)	-
Total	(2,456.00)	(5,187,378,147)	(5,069,319,101)

8 . INVENTORIES

	31/12/2025		01/01/2025	
	VND		VND	
	Original cost	Provision	Original cost	Provision
Raw materials	8,359,139,433	(1,122,698,669)	4,673,624,524	(1,161,067,239)
Tools, supplies	116,933,157	-	256,468,071	-
Work in progress	8,968,335,571	-	4,029,371,786	-
Finished goods	9,607,234,721	(86,001,765)	9,348,693,809	(103,819,634)
Total	27,051,642,882	(1,208,700,434)	18,308,158,190	(1,264,886,873)

9 . PREPAID EXPENSES
a. Short term

	31/12/2025	01/01/2025
	VND	VND
Tools and consumables awaiting for allocation	308,253,939	287,989,921
Repairing expenses	1,020,505,709	1,210,890,878
Medical expenses	-	107,755,004
Insurance expense	229,321,824	-
Others	140,068,504	284,467,469
Total	1,698,149,976	1,891,103,272

b. Long term

	31/12/2025	01/01/2025
	VND	VND
Tools and consumables awaiting for allocation	334,742,970	1,007,992,275
Prepaid land rental (*)	16,303,936,348	18,418,206,532
Repairing expenses	1,330,382,960	2,140,530,682
Total	17,969,062,278	21,566,729,489

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10 . TANGIBLE FIXED ASSETS

See page 26

11 . INTANGIBLE FIXED ASSETS

	Finite Land use rights VND	Total VND
Historical cost		
Beginning balance	31,750,176,453	31,750,176,453
- Purchase in the period		
- Liquidation, disposal		
- Others decrease		
Ending balance	31,750,176,453	31,750,176,453
Accumulated depreciation		
Beginning balance	4,259,110,523	4,259,110,523
- Depreciation in the period	497,716,392	497,716,392
- Liquidation, disposal		
- Others decrease		
Ending balance	4,756,826,915	4,756,826,915
Net Carrying amount		
Beginning balance	27,491,065,930	27,491,065,930
Ending balance	26,993,349,538	26,993,349,538

12 . CONSTRUCTION IN PROGRESS

	31/12/2025 VND	01/01/2025 VND
F8 condenser repair	-	1,005,477,273
F9 condenser	64,425,352	-
Nhon Hoa Aquaculture project (*)	23,500,000,000	23,500,000,000
Total	23,564,425,352	24,505,477,273

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13 . SHORT-TERM TRADE PAYABLES

	31/12/2025 USD	31/12/2025 VND	01/01/2025 VND
- Domestic suppliers	-	29,941,121,248	19,032,422,854
- Foreign suppliers	32,068.21	845,863,175	819,374,834
Total	32,068.21	30,786,984,423	19,851,797,688

14 SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	31/12/2025 USD	31/12/2025 VND	01/01/2025 VND
- Domestic customers	-	2,632,570,349	2,532,068,734
- Foreign customers	428.80	11,224,115	201,424,216
Total	428.80	2,643,794,464	2,733,492,950

15 . TAXES AND OTHER PAYABLES TO STATE BUDGET

	31/12/2025 VND	01/01/2025 VND
Value-added tax	332,816,067	822,999,571
Personal income tax	708,291,541	343,487,695
Natural resource tax	6,063,700	5,321,640
Cộng	1,047,171,308	1,171,808,906

16 . SHORT-TERM ACCRUED EXPENSES

	31/12/2025 VND	01/01/2025 VND
Interest expenses	435,223,327	91,180,843
warehouse rental expense	-	450,000,000
Commission expenses	235,808,420	-
Audit expenses	215,000,000	215,000,000
Total	886,031,747	756,180,843

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17 . OTHER SHORT-TERM PAYABLES

	31/12/2025 VND	01/01/2025 VND
Payables to Vietnam Bank for Agriculture and Rural Development - Sin Ho Branch (*)	29,299,428,680	29,299,428,680
Trade union fund	1,593,091,806	1,589,871,232
Short-term deposits, collateral received	10,000,000	-
Others	188,750,937	225,826,487
Total	31,091,271,423	31,115,126,399

18 . BORROWINGS AND FINANCE LEASE LIABILITIES

	31/12/2025 VND	01/01/2025 VND
Short-term loans (*)	353,333,725,377	388,765,978,126
Total	353,333,725,377	388,765,978,126

(*) Detail information on short-term loans is as follows:

Lender	Ending balance (VND)	Interest rate
PG Bank AG	66,401,239,681	9,5%/năm
BIDV Bank - HCM	269,732,485,696	7,5 - 9,3%/năm
Personal loans	17,200,000,000	16,0 - 16,8 %/năm
Total	353,333,725,377	-

19 . PROVISIONS FOR LONG-TERM PAYABLES

	31/12/2025 VND	01/01/2025 VND
Severance allowances payables staffs, employees realised under Article 46, Labor Code No. 45/2019/QH14 dated 20/11/2019.	3,297,884,900	3,350,678,775
Total	3,297,884,900	3,350,678,775

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20 . OWNER'S EQUITY
a . Changes in owner's equity

See page 27

b . Details of owner's contributed capital

	Rate %	31/12/2025 VND	Rate %	01/01/2025 VND
- State Capital Investment Corporation - Co., Ltd	8.24	23,168,920,000	8.24	23,168,920,000
- Hung Vuong Corporation	79.58	223,706,250,000	79.58	223,706,250,000
- Others	12.17	34,222,260,000	12.17	34,222,260,000
Total	100.00	281,097,430,000	100.00	281,097,430,000

c . Capital transactions with owners and distribution of dividends and profits

	From 01/01/2025 to 31/12/2025 VND	From 01/01/2024 to 31/12/2024 VND
Owner's contributed capital		
<i>At the beginning of period</i>	281,097,430,000	281,097,430,000
<i>At the ending of period</i>	281,097,430,000	281,097,430,000

d . Share

	31/12/2025 VND	01/01/2025 VND
Quantity of Authorized issuing shares	28,109,743	28,109,743
Quantity of issued shares		
- <i>Common shares</i>	28,109,743	28,109,743
Quantity of circulation shares		
- <i>Common shares</i>	28,109,743	28,109,743
Par value per share	10,000	10,000

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FINANCIAL STATEMENTS*For the accounting period from 01/10/2025 to 31/12/2025***21 . REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES**

	From 01/10/2025 to 31/12/2025	From 01/10/2024 to 31/12/2024
	VND	VND
Revenue for sales of export goods	17,003,351,244	8,178,908,852
Revenue for sales of domestic goods	11,586,769,861	13,551,165,381
Revenue from sales of materials, scraps	51,963,186,515	34,658,735,339
Revenue from sales of fish farming and fingerling	12,767,500	10,418,145,400
Revenue from sales of goods: packaging	203,467,207	66,440,193
Revenue from sales bladder of fish	-	462,324,000
Revenue from processing activities	73,259,020,786	66,315,280,020
Revenue from cold storage of services	5,442,105,158	4,231,045,896
Revenue from other of services	781,363,632	636,212,126
Total	160,252,031,903	138,518,257,207

22 . REVENUE DEDUCTIONS

	From 01/10/2025 to 31/12/2025	From 01/10/2024 to 31/12/2024
	VND	VND
Trade discounts	433,280,787	784,664,548
Total	433,280,787	784,664,548

23 . NET REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	From 01/10/2025 to 31/12/2025	From 01/10/2024 to 31/12/2024
	VND	VND
Net revenue for sales of export goods	17,003,351,244	8,178,908,852
Net revenue for sales of domestic goods	11,153,489,074	12,766,500,833
Net revenue from sales of materials, scraps	51,963,186,515	34,658,735,339
Net revenue from sales of fish farming and fingerling	12,767,500	10,418,145,400
Net revenue from sales of goods: packaging	203,467,207	66,440,193
Net revenue from sales bladder of fish	-	462,324,000
Net revenue from processing activities	73,259,020,786	66,315,280,020
Net revenue from cold storage of services	5,442,105,158	4,231,045,896
Net revenue from other of services	781,363,632	636,212,126
Total	159,818,751,116	137,733,592,659

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FINANCIAL STATEMENTS*For the accounting period from 01/10/2025 to 31/12/2025***24 . COST OF GOODS SOLD**

	From 01/10/2025 to 31/12/2025	From 01/10/2024 to 31/12/2024
	VND	VND
Cost of export goods	15,081,021,253	6,880,492,480
Cost of domestic goods	10,322,787,829	11,124,428,228
Cost of materials, scraps	51,871,035,961	34,578,966,099
Cost of fish farming and fingerling	13,240,197	7,842,291,284
Cost of goods: packaging	173,235,145	40,458,283
Cost of bladder of fish	-	769,923,416
Cost of processing activities	61,307,786,811	57,223,149,209
Cost of cold storage of services	7,667,892,136	4,891,226,420
Reversal of provisions	(2.000.000.000)	-
Cost of other of services	545,306,601	546,015,167
Total	144,982,305,933	123,896,950,586

25 . FINANCIAL INCOME

	From 01/10/2025 to 31/12/2025	From 01/10/2024 to 31/12/2024
	VND	VND
Realized exchange gain	96,993,708	94,133,292
Unrealized exchange gain	11,586,108	6,445,510
Interest income, interest from loans	3,833,482	3,415,912
Total	112,413,298	103,994,714

26 . FINANCIAL EXPENSES

	From 01/10/2025 to 31/12/2025	From 01/10/2024 to 31/12/2024
	VND	VND
Interest expenses	7,669,793,106	8,408,696,090
Payment discount, interest from installment sales	146,601,184	224,968,040
Realized exchange loss	10,532,678	8,104,883
Total	7,826,926,968	8,641,769,013

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	From 01/10/2025 to 31/12/2025 VND	From 01/10/2024 to 31/12/2024 VND
Gain from scrap	32,525,758	-
Gain from liquidation, disposal of fixed assets	1,818,182	49,090,909
Others	46,626,670	63,683,300
Total	80,970,610	112,774,209

28 . OTHER EXPENSES

	From 01/10/2025 to 31/12/2025 VND	From 01/10/2024 to 31/12/2024 VND
Residual value and expenses of disposal fixed assets	25,134,917	144,953,683
Inactive aquaculture expenses	-	90,291,678
Depreciation of unused assets	-	37,390,788
Others	62,900,000	30,000,000
Total	88,034,917	302,636,149

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FINANCIAL STATEMENTS*For the accounting period from 01/10/2025 to 31/12/2025***29 . SELLING EXPENSES**

	From 01/10/2025 to 31/12/2025	From 01/10/2024 to 31/12/2024
	VND	VND
Labor expenses	238,369,610	242,865,274
Expenses of export	40,889,292	54,433,333
Expenses of commission	294,350,900	115,564,280
Expenses of transport	495,269,104	336,991,228
Expenses of outsourcing services	13,991,384	10,704,187
Other expenses in cash	-	7,252,728
Total	1,082,870,290	767,811,030

30 . GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/10/2025 to 31/12/2025	From 01/10/2024 to 31/12/2024
	VND	VND
Labor expenses	1,568,203,933	1,606,506,566
Expenses of office supplies	11,248,493	125,891,690
Depreciation expenses	54,064,218	85,902,522
Tax, Charge, Fee	28,039,607	16,589,720
Expenses provision for bad debts	64,352,472	-
Expenses of outsourcing services	157,294,316	371,025,595
Expenses provision for unemployment benefits	-	(435,400)
Other expenses in cash	1,238,455,100	1,335,583,714
Total	3,121,658,139	3,541,064,407

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FINANCIAL STATEMENTS*For the accounting period from 01/10/2025 to 31/12/2025***31 . BUSINESS AND PRODUCTIONS COST BY ITEMS**

	From 01/10/2025 to 31/12/2025	From 01/10/2024 to 31/12/2024
	VND	VND
Raw materials	36,249,883,360	32,207,297,368
Labour expenses	41,713,816,400	39,578,237,223
General production	31,832,346,819	26,299,558,313
Selling expenses	1,082,870,290	767,811,030
General and administrative expenses	3,121,658,139	3,541,064,407
Cộng	114,000,575,008	102,393,968,341

32 . CURRENT CORPORATE INCOME TAX EXPENSE

	From 01/01/2025 to 31/12/2025
	VND
Total profit before tax	(2,549,093,898)

33 SEGMENT REPORTING**a. Under business fields**

Due to only operating in seafood processing and trading, the Company does not present Segment Reports by business sector.

b Under geographical areas

Net revenue from sales of goods and rendering of services

	From 01/10/2025 to 31/12/2025	From 01/10/2024 to 31/12/2024
Export	17,003,351,244	8,178,908,852
Domestic	142,815,399,872	129,554,683,807
Total	159,818,751,116	137,733,592,659

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For the accounting period from 01/10/2025 to 31/12/2025

34 FINANCIAL RISK MANAGEMENT

- The Company may face with the market risk such as: changes in prices, exchange rates and interest rates. It has a negligible effect.



Nguyen Hoang Kha
Preparer



Ho Xuan Huong
Chief Accountant

An Giang, 16 Jan 2026.

DEPUTY GENERAL DIRECTOR



Huỳnh Xuân Vinh

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS

For the accounting period from 01/10/2025 to 31/12/2025

10. TANGIBLE FIXED ASSETS

	Buildings, structures	Machineries, equipment	Transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	146,569,460,452	323,134,772,230	9,738,220,641	251,535,054	167,975,909	479,861,964,286
- Purchase in the period	-	372,000,000	-	-	-	372,000,000
- Completed construction investment	1,056,550,217	4,631,000,142	-	-	-	5,687,550,359
- Liquidation, disposal	81,518,809	2,691,225,248	-	-	-	2,772,744,057
- Others decrease	-	-	-	-	-	-
Ending balance	147,544,491,860	325,446,547,124	9,738,220,641	251,535,054	167,975,909	483,148,770,588
Accumulated depreciation						
Beginning balance	109,978,291,965	309,002,945,609	9,645,762,683	229,397,554	142,447,004	428,998,844,815
- Depreciation in the period	5,151,294,363	4,899,172,754	92,457,958	11,550,000	8,509,658	10,162,984,733
- Liquidation, disposal	56,383,892	2,691,225,248	-	-	-	2,747,609,140
- Others decrease	-	-	-	-	-	-
Ending balance	115,073,202,436	311,210,893,115	9,738,220,641	240,947,554	150,956,662	436,414,220,408
Net Carrying amount						
Beginning balance	36,591,168,487	14,131,826,621	92,457,958	22,137,500	25,528,905	50,863,119,471
Ending balance	32,471,289,424	14,235,654,009	-	10,587,500	17,019,247	46,734,550,180

AN GIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

No. 1234 Tran Hung Dao, Binh Duc Ward, An Giang Province

FINANCIAL STATEMENTS*For the accounting period from 01/10/2025 to 31/12/2025***20. OWNER'S EQUITY****a. Changes in owner's equity**

	Contributed capital VND	Share premium VND	Retained earnings VND	Capital expenditure fund VND	Total VND
Beginning balance of previous period	281,097,430,000	411,288,522,916	(872,586,220,403)	1,508,727,551	(178,691,539,936)
Loss for previous period	-	-	(3,489,709,598)	-	(3,489,709,598)
Ending balance of previous period	281,097,430,000	411,288,522,916	(876,075,930,001)	1,508,727,551	(182,181,249,534)
Beginning balance of current period	281,097,430,000	411,288,522,916	(876,075,930,001)	1,508,727,551	(182,181,249,534)
Loss for this period	-	-	(2,549,093,898)	-	(2,549,093,898)
Ending balance of this period	281,097,430,000	411,288,522,916	(878,625,023,899)	1,508,727,551	(184,730,343,432)