

**CANTHO IMPORT EXPORT
SEAFOOD JOINT STOCK
COMPANY**

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No.: 34/CV.2026

Can Tho, April 20, 2026

**ANNOUNCEMENT OF THE PERIODIC INFORMATION OF THE
FINANCIAL REPORT**

Dear: Hanoi Stock Exchange

Implementing the regulation in Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information announcement on the stock market, Can Tho Import Export Seafood Joint Stock Company actually currently publishes the financial statement information (FS) for the first quarter of 2026 with the Hanoi Stock Exchange as follows:

1. Name of organization: **CANTHO IMPORT EXPORT SEAFOOD JOINT
STOCK COMPANY**

- Stock code: CCA
- Address: Lot 2-12, Tra Noc 2 Industrial Zone, Phuoc Thoi Ward, Can Tho City.
- Contact phone/Tel: (0292) 3841 289
- Website: <https://caseamex.com>

2. Content of published information:

- The financial statement of the first quarter of 2026
 - ☒ Separate financial statement (Listed organization has no subsidiaries and the superior accounting unit has affiliated units);
 - ☐ Consolidated financial statement (Listed organization has subsidiaries);
 - ☐ General financial statement (Listed organization has an affiliated accounting unit that organizes its own accounting apparatus).



- Cases subject to explanation of reason:

+ The audit organization gives an opinion that is not a full acceptance opinion on the financial statement (for audited financial statement):

☐ Yes

☐ No

Written explanation in case of marking yes:

☐ Yes

☐ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after audit, moving from loss to profit or vice versa (for audited financial statement):

☐ Yes

☐ No

Written explanation in case of marking yes:

☐ Yes

☐ No

+ Profit after company income tax in the business results report of the reporting period changes by 10% or more compared to the same period report of the previous year:

☐ Yes

☒ No

Written explanation in case of marking yes:

☐ Yes

☐ No

+ Profit after tax in the reporting period is lost, changing from profit in the same period report last year to loss in this period or vice versa:

☐ Yes

☒ No

Written explanation in case of marking yes:

☐ Yes

☐ No

This information was published on the company's website on April 20, 2026 at the link: <https://caseamex.com/shareholder>

Attached documents:

- Financial statement for the first quarter of 2026

CANTHO IMPORT EXPORT SEAFOOD JSC

(Sign, clearly state full name, position, stamp)



VICE DIRECTOR

Nguyễn Lhi Thảo

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

FINANCIAL STATEMENTS

For the 1st Quarter, 2026

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

FINANCIAL STATEMENTS

For the 1st Quarter, 2026

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STATEMENTS OF FINANCIAL POSITION

For the 1st Quarter, 2026

Unit: Vietnam Dong

ASSETS	Code	Note	Ending balance	Beginning balance
A. CURRENT ASSETS (100=110+120+130+140+150+160)	100		600.817.522.572	661.235.393.375
I. Cash and cash equivalents	110		56.681.945.812	53.810.619.150
1. Cash	111	III.1	56.681.945.812	53.810.619.150
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		110.500.000.000	120.500.000.000
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123		110.500.000.000	120.500.000.000
4. Provision for short-term held-to-maturity investments (*)	124		-	-
5. Investments in equity of other entities	125		-	-
6. Provision for impairment of other short-term investments (*)	126		-	-
III. Short-term receivables	130		255.244.717.065	335.724.024.596
1. Short-term trade receivables	131	III.2	219.353.973.681	303.778.192.481
2. Short-term repayments to suppliers	132	III.3	32.120.306.072	28.392.708.406
3. Short-term intra-company receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Other short-term receivables	135	III.4	3.770.437.312	3.553.123.709
6. Short-term allowances for doubtful debts (*)	136		-	-
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140		158.419.886.953	136.103.713.479
1. Inventories	141	III.5	158.419.886.953	136.103.713.479
2. Allowances for decline in value of inventories (*)	142		-	-
V. Short - term biological assets	150		-	-
1. Short - term Livestock for Slaughter	151		-	-
2. Long- term Livestock for Slaughter	152		-	-
3. Provision for impairment of biological assets short-term (*)	153		-	-
VI. Other current assets	160		19.970.972.742	15.097.036.150
1. Short-term prepaid expenses	161	III.7	2.135.606.785	1.135.646.568
2. Deductible VAT	162		17.835.365.957	13.961.389.582
3. Taxes and other receivables from government budget	163		-	-
4. Government bonds purchased for resale	164		-	-
5. Other current assets	165		-	-

STATEMENTS OF FINANCIAL POSITION

For the 1st Quarter, 2026

Unit: Vietnam Dong

ASSETS	Code	Note	Ending balance	Beginning balance
B. NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)	200		69.183.856.838	56.077.650.565
I. Long-term receivables	210		-	-
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Long-term allowances for doubtful debts (*)	216		-	-
II. Fixed assets	220		67.597.181.556	54.358.356.800
1. Tangible fixed assets	221	III.6b	52.481.566.351	39.009.729.132
- Original Cost	222		227.147.759.005	209.697.896.742
- Accumulated depreciation (*)	223		(174.666.192.654)	(170.688.167.610)
2. Finance lease fixed assets	224			
- Original Cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	III.6a	15.115.615.205	15.348.627.668
- Original Cost	228		24.989.372.255	24.989.372.255
- Accumulated depreciation (*)	229		(9.873.757.050)	(9.640.744.587)
III. Long-term Biological Assets	230		-	-
1. Long - term Bearer Livestock	231		-	-
a) Bearer Livestock: Cost of Immature Phase	232		-	-
b) Bearer Livestock: Cost of Mature Phase	233		-	-
- Original Cost	234		-	-
- Accumulated Depreciation (*)	235		-	-
2. Consumable Livestock in long-term	236		-	-
3. Consumable Plants or Seasonal Crops in long-term	237		-	-
4. Provision for Loss on Biological Assets: Long term (*)	238		-	-
IV. Investment property	240		-	-
- Historical costs	241		-	-
- Accumulated depreciation (*)	242		-	-
V. Long-term assets in process	250		-	-
1. Long-term work in process	251		-	-
2. Construction-in-progress	252		-	-
VI. Long-term investments	260		-	-
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		-	-
3. Investments in equity of other entities	263		-	-
4. Allowances for long-term investments (*)	264		-	-
5. Held to maturity investments	265		-	-
6. Provision for long-term held-to-maturity investments (*)	266		-	-
VII. Other long-term assets	270		1.586.675.282	1.719.293.765
1. Long-term prepaid expenses	271	III.7	1.586.675.282	1.719.293.765
2. Deferred income tax assets	272		-	-
3. Long-term equipment and spare parts for replacement	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS (280=100+200)	280		670.001.379.410	717.313.043.940

STATEMENTS OF FINANCIAL POSITION

For the 1st Quarter, 2026

Unit: Vietnam Dong

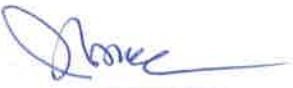
LIABILITIES AND OWNER'S EQUITY	Code	Note	Ending balance	Beginning balance
C. LIABILITIES (300=310+330)	300		374.408.438.916	432.081.766.892
I. Short-term liabilities	310		374.408.438.916	432.081.766.892
1. Short-term trade payables	311	III.9	40.973.775.398	41.349.659.738
2. Short-term prepayments from customers	312	III.10	16.358.735.447	25.676.230.828
3. Dividends and Profit Payable	313		3.965.080.958	-
4. Taxes and other payables to government budget	314	III.11	2.596.369.497	4.130.514.890
5. Payables to employees	315		24.467.222.182	42.445.517.279
6. Short-term accrued expenses	316		16.665.319.098	21.165.868.964
7. Short-term intra-company payables	317		-	-
8. Payables under schedule of construction contract: short - term	318		-	-
9. Short-term unearned revenues	319		-	-
10. Other short-term payments	320	III.12	28.685.708.978	29.224.777.761
11. Short-term borrowings and finance lease liabilities	321	III.13	235.305.529.926	262.698.500.000
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		5.390.697.432	5.390.697.432
14. Price stabilization fund	324		-	-
15. Government bonds purchased for resale	325		-	-
II. Long-term liabilities	330		-	-
1. Long-term trade payables	331		-	-
2. Long-term repayments from customers	332		-	-
3. Taxes and other payables to the State	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for operating capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term Deferred Revenues	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax payables	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-

STATEMENTS OF FINANCIAL POSITION

For the 1st Quarter, 2026

Unit: Vietnam Dong

LIABILITIES AND OWNER'S EQUITY	Code	Note	Ending balance	Beginning balance
D. OWNER'S EQUITY(400=411+412+413+414+415+416+417+418+419+420)	400		295.592.940.494	285.231.277.048
1. Contributed capital	411		181.106.190.000	181.106.190.000
- Ordinary shares with voting rights	411A	III.14a	181.106.190.000	181.106.190.000
- Preference shares	411B		-	-
2. Capital surplus	412		50.017.106.924	50.017.106.924
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange differences	417		-	-
8. Development and investment funds	418		2.508.094.861	2.508.094.861
9. Other equity funds	419	III.14d	14.008.996.410	14.008.996.410
10. Undistributed profit after tax	420	III.14d	47.952.552.299	37.590.888.853
- Undistributed profit after tax brought forward	420A		37.590.888.853	37.590.888.853
- Undistributed profit after tax for the current year	420B		10.361.663.446	-
TOTAL LIABILITIES AND OWNER'S EQUITY (440=300+400)	440		670.001.379.410	717.313.043.940


Nguyen Thi Tuyet Hong
 Preparer


Nguyen Khac Chung
 Chief Accountant


Nguyen Chi Thao
 Vice General Director




INCOME STATEMENT

For the 1st Quarter, 2026

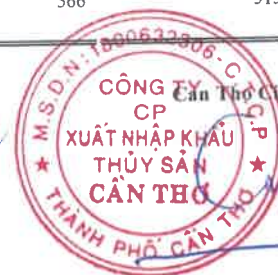
Unit: Vietnam Dong

ITEMS	Code	Note	First Quarter		Accumulated to the end of First Quarter	
			1st Quarter, 2026	1st Quarter, 2025	1st Quarter, 2026	1st Quarter, 2025
1. Revenues from sales and services rendered	01	IV.1	295.989.045.915	347.294.271.779	295.989.045.915	347.294.271.779
2. Revenue deductions	02	IV.2	488.637.485	-	488.637.485	-
3. Net revenues from sales and services rendered (10=01-02)	10		295.500.408.430	347.294.271.779	295.500.408.430	347.294.271.779
4. Costs of goods sold	11	IV.3	254.068.035.695	294.743.405.383	254.068.035.695	294.743.405.383
5. Gross revenues from sales and services rendered (20=10-11)	20		41.432.372.735	52.550.866.396	41.432.372.735	52.550.866.396
6. Gain/(Loss) from disposal of investment property	21		-	-	-	-
7. Financial income	22	IV.4	1.253.259.600	1.981.290.906	1.253.259.600	1.981.290.906
8. Financial expenses	23	IV.5	6.012.170.187	6.020.427.677	6.012.170.187	6.020.427.677
- In which: Interest expenses	24		3.819.632.759	5.684.230.703	3.819.632.759	5.684.230.703
9. Selling expenses	25	IV.6a	21.989.248.903	35.599.633.234	21.989.248.903	35.599.633.234
10. General administration expenses	26	IV.6b	2.494.020.956	1.720.501.086	2.494.020.956	1.720.501.086
11. Net profits from operating activities (30=20+21+22-(23+25+26))	30		12.190.192.289	11.191.595.305	12.190.192.289	11.191.595.305
12. Other income	31	IV.7	-	3.685.222.222	-	3.685.222.222
13. Other expenses	32	IV.8	-	3.703.993.080	-	3.703.993.080
14. Other profits (40=31-32)	40		-	(18.770.858)	-	(18.770.858)
15. Total net profit before tax (50=30+40)	50		12.190.192.289	11.172.824.447	12.190.192.289	11.172.824.447
16. Current corporate income tax expenses	51	IV.9	1.828.528.843	1.675.923.667	1.828.528.843	1.675.923.667
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Profits after enterprise income tax (60=50-51-52)	60		10.361.663.446	9.496.900.780	10.361.663.446	9.496.900.780
19. Basic earnings per share (*)	70		515	566	515	566


 Nguyen Thi Tuyet Hong
 Preparer


 Nguyen Khac Chung
 Chief Accountant


 Nguyen Chi Thao
 Vice General Director



CASH FLOW STATEMENT

(Direct method)

For the 1st Quarter, 2026

Unit: Vietnam dong

			Accumulated to the end of 1st Quarter	
ITEMS	Code	Note	1st Quarter, 2026	1st Quarter, 2025
I. CASH FLFOWS FROM OPERATING ACTIVITIES				
1. Proceeds from sales and services rendered and other revenues	01		384.170.845.489	320.620.524.501
2. Expenditures paid to suppliers	02		(246.551.083.413)	(245.185.152.144)
3. Expenditures paid to employees	03		(46.878.047.932)	(32.385.589.431)
4. Paid interests	04		(3.819.632.759)	(4.184.230.703)
5. Paid enterprise income tax	05		(3.036.390.001)	(1.755.413.751)
6. Other proceeds from operating activities	06		2.586.266.181	7.764.469.805
7. Other expenditures on operating activities	07		(34.437.654.237)	(18.093.064.872)
Net cash flows from operating activities	20		52.034.303.328	26.781.543.405
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21			
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22			391.500.000
Expenditures on loans and purchase of debt instruments from other entities	23			
4. Proceeds from lending or repurchase of debt instruments from other entities	24		10.000.000.000	
5. Expenditures on equity investments in other entities	25			
6. Proceeds from equity investment in other entities	26			
7. Proceeds from interests, dividends and distributed profits	27		3.612.741	1.805.229
Net cash flows from investing activities	30		10.003.612.741	393.305.229
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and receipt of contributed capital	31			
2. Repayment of contributed capital and repurchase of stock issued	32			
3. Proceeds from borrowings	33		141.008.925.553	239.765.090.000
4. Repayment of principal	34		(199.910.850.000)	(261.281.750.000)
5. Repayment of financial principal	35			
6. Dividends and profits paid to owners	36		(264.664.960)	
Net cash flows from financing activities	40		(59.166.589.407)	(21.516.660.000)

CASH FLOW STATEMENT

(Direct method)

For the 1st Quarter, 2026

Unit: Vietnam dong

ITEMS	Code	Note	Accumulated to the end of 1st Quarter	
			1st Quarter, 2026	1st Quarter, 2025
Net cash flows during the period (50 = 20+30+40)	50		2.871.326.662	5.658.188.634
Beginning cash and cash equivalents	60		53.810.619.150	23.610.628.185
Effects of fluctuations in foreign exchange rates	61			
Ending cash and cash equivalents (70 = 50+60+61)	70		<u>56.681.945.812</u>	<u>29.268.816.819</u>

Nguyen Thi Tuyet Hong
Preparer

Nguyen Khac Chung
Chief Accountant



Cant Tho City, 20 April 2026

Nguyen Chi Thao
Vice General Director

NOTES TO THE FINANCIAL STATEMENTS

For the 1st Quarter, 2026

Unit: Vietnam dong

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

Can Tho Import Export Seafood Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company, which was established and has been operating under the Business Registration Certificate No. 1800632306, registered for the first time on 23 June 2006 and amended for the 11th time on 30 September 2025 regarding the change of charter capital, granted by Can Tho City Department of Planning and Investment.

2. Operating field:

Producing, trading, etc.

3. Principal business activities

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

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

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

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

Trading scraps and waste products of the aquatic industry.

Providing technical consultancy on aquaculture. Performing commercial brokerage activities.

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

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

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

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

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

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

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

4. Normal operating cycle

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

5. Effects of the Company's operation during the year on the Financial Statements: None.**6. Headcount as of 31 March 2026: 777 (as of 31 December 2025: 776).**

NOTES TO THE FINANCIAL STATEMENTS

For the 1st Quarter, 2026

Unit: Vietnam dong

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year

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

2. Accounting currency unit

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

III. ADDITIONAL INFORMATION ON THE ITEMS OF THE BALANCE SHEET

1. Cash and cash equivalents	Ending balance		Beginning balance	
Cash on hand		108.221.894		758.628.075
Demand deposits in banks		56.573.723.918		53.051.991.075
Total		56.681.945.812		53.810.619.150

2 Trade receivables	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
+ NP - USA INC	76.563.366.379		98.478.403.432	
+ GOODY FOODS	100.807.489.761		91.739.600.004	
+ Other subjects	41.983.117.541		113.560.189.045	
Total	219.353.973.681		303.778.192.481	-

3 Prepayments to suppliers	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
a. Short-term				-
+ Other subjects	32.120.306.072	-	28.392.708.406	-
Total	32.120.306.072	-	28.392.708.406	-

NOTES TO THE FINANCIAL STATEMENTS

For the 1st Quarter, 2026

Unit: Vietnam dong

4 Other receivables	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
+ Temporarily accrued deposit interest	2.007.610.521	-	2.879.021.918	
+ Other subjects	356.750.000	-	167.250.000	
+ Advance	1.406.076.791	-	506.851.791	
Total	3.770.437.312		3.553.123.709	

5 Inventories	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
Materials, supplies	6.722.332.489	-	6.819.679.068	
Work-in-progress	46.272.206.280	-	46.310.695.537	
Finished goods	105.425.348.184	-	82.973.338.874	
Total	158.419.886.953		136.103.713.479	

6 Intangible fixed assets

a	Land use right	Accounting software	Total
Initial costs			
Beginning balance	24.921.802.260	67.569.995	24.989.372.255
Other decreases			-
Ending balance	24.921.802.260	67.569.995	24.989.372.255
Accumulated amortization			
Beginning balance	9.573.174.592	67.569.995	9.640.744.587
Amortization during the year	233.012.463		233.012.463
Other decreases			-
Ending balance	9.806.187.055	67.569.995	9.873.757.050
Net book values			
Beginning balance	15.348.627.668	-	15.348.627.668
Ending balance	15.115.615.205	-	15.115.615.205

NOTES TO THE FINANCIAL STATEMENTS

For the 1st Quarter, 2026

Unit: Vietnam dong

7 Prepaid expenses	Ending balance	Beginning balance
Short-term prepaid expenses	2.135.606.785	1.135.646.568
Tools, etc.	2.135.606.785	1.135.646.568
Long-term prepaid expenses	1.586.675.282	1.719.293.765
Other long-term prepaid expenses	1.586.675.282	1.719.293.765
Total	3.722.282.067	2.854.940.333

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

9 Trade payables	Ending balance		Beginning balance	
	Value	Solvable amount	Value	Solvable amount
+King Group company	3.117.888.519	3.117.888.519	3.026.604.805	3.026.604.805
+ Mr. Nguyen Thanh Du	-	-	4.472.939.667	4.472.939.667
+ Other suppliers	37.855.886.879	37.855.886.879	33.850.115.266	33.850.115.266
Total	40.973.775.398	40.973.775.398	41.349.659.738	41.349.659.738

10 Advances from customers	Ending balance	Beginning balance
+ Other subjects	16.358.735.447	25.676.230.828
Total	16.358.735.447	25.676.230.828

NOTES TO THE FINANCIAL STATEMENTS

For the 1st Quarter, 2026

Unit: Vietnam dong

11 Taxes and other obligations to the State Budget	Beginning balance	Amount payable during the year	Amount paid during the year	Ending balance
Value added tax	-	53.466.404	53.466.404	-
Corporate income tax	3.003.825.324	1.828.528.843	3.036.390.001	1.795.964.166
Personal income tax	1.123.772.866	846.131.193	1.172.788.728	797.115.331
Natural resource tax	2.916.700	9.265.000	8.891.700	3.290.000
Other taxes		-	-	-
Total	4.130.514.890	2.737.391.440	4.271.536.833	2.596.369.497

12 Other payables	Ending balance	Beginning balance
a. Short-term		
+ Social insurance premiums, health insurance premiums, unemployment insurance premiums	4.578.988.550	947.122.691
+ Trade Union's expenditure	769.874.857	364.057.560
+ Other subjects	3.936.845.571	8.513.597.510
+ Receipt of deposits and mortgages	19.400.000.000	19.400.000.000
Total	28.685.708.978	29.224.777.761

13 Borrowings and financial lease	Ending balance		Beginning balance	
	Value	Solvable amount	Value	Solvable amount
(1) VIB	86.050.000.000	86.050.000.000	98.510.000.000	98.510.000.000
(2) BIDV - Dong Bang Song Cuu Long Branch	137.255.529.926	137.255.529.926	152.188.500.000	152.188.500.000
(3) VietinBank – Tay Can Tho Branch	12.000.000.000	12.000.000.000	12.000.000.000	12.000.000.000
Total	235.305.529.926	235.305.529.926	262.698.500.000	262.698.500.000

14 Owner's equity

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the 1st Quarter, 2026

Unit: Vietnam dong

	Ending balance	Beginning balance
c. Capital transactions with owners and distribution of dividends and profit		
Capital	181.106.190.000	181.106.190.000
<i>Beginning balance</i>	<i>181.106.190.000</i>	<i>150.923.260.000</i>
<i>Increase during the year</i>		<i>30.182.930.000</i>
<i>Decrease during the year</i>	-	-
<i>Ending balance</i>	<i>181.106.190.000</i>	<i>181.106.190.000</i>
Dividends and profit shared		
d. Shares	Ending balance	Beginning balance
Number of shares registered to be issued	18.110.619	18.110.619
Number of shares sold to the public	18.110.619	18.110.619
<i>Common shares</i>	<i>18.110.619</i>	<i>18.110.619</i>
Number of shares repurchased	-	-
<i>Common shares</i>	-	-
Number of outstanding shares	18.110.619	18.110.619
<i>Common shares</i>	<i>18.110.619</i>	<i>18.110.619</i>
Face value per outstanding share: VND/share	10.000	10.000
d. Funds	Ending balance	Beginning balance
Investment and development fund	2.508.094.861	2.508.094.861
Other funds	14.008.996.410	14.008.996.410
Total	16.517.091.271	16.517.091.271

* Purpose of appropriating and using funds

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

IV. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

	1st Quarter, 2026	1st Quarter, 2025
1. Sales		
Sales	295.813.729.620	347.120.006.067
Sales of services provided	175.316.295	174.265.712
Total	295.989.045.915	347.294.271.779
2. Sales deductions		
Sales returns	488.637.485	-
Sales allowances	-	-
Total	488.637.485	-

NOTES TO THE FINANCIAL STATEMENTS

For the 1st Quarter, 2026

Unit: Vietnam dong

	1st Quarter, 2026	1st Quarter, 2025
3. Costs of sales		
Costs of sales	254.068.035.695	294.743.405.383
Total	254.068.035.695	294.743.405.383
4. Financial income		
Term deposit interest	430.506.411	1.347.240.189
Demand deposit interest	3.612.741	1.805.229
Realized exchange gain	819.140.448	632.245.488
Total	1.253.259.600	1.981.290.906
5. Financial expenses		
Loan interests	3.819.632.759	5.684.230.703
Realized exchange loss	2.192.537.428	336.196.974
Total	6.012.170.187	6.020.427.677
6. Selling expenses and General and administration expenses		
a. Selling expenses		
Expenses for employees	4.316.265.366	3.667.168.580
External services rendered	10.963.922.987	13.000.320.893
Commission expenses	1.060.599.079	946.204.852
CNF freight	4.874.977.638	17.510.070.207
Other cash expenses	773.483.833	475.868.702
Total	21.989.248.903	35.599.633.234
b. General and administration expenses		
Expenses for employees	189.000.000	153.000.000
Office stationery	47.226.574	42.270.149
Taxes, fees and legal fees	694.404.616	16.350.000
External services rendered	1.117.536.887	1.328.689.675
Other expenses	445.852.879	180.191.262
Total	2.494.020.956	1.720.501.086
7. Other income		
Other income	-	3.685.222.222
Total	-	3.685.222.222

NOTES TO THE FINANCIAL STATEMENTS

For the 1st Quarter, 2026

Unit: Vietnam dong

	1st Quarter, 2026	1st Quarter, 2025
8. Other expenses		
Other expenses	-	3.703.993.080
Total	-	3.703.993.080
9. Current corporate income tax		
1. Corporate income tax charged on the current year's taxable income	1.828.528.843	1.675.923.667
2. Total current corporate income tax	1.828.528.843	1.675.923.667

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


Nguyen Thi Tuyet Hong
Preparer


Nguyen Khac Chung
Chief Accountant


Can Tho City, 20 April 2026

Nguyen Chi Thao
Vice General Director



NOTES TO THE FINANCIAL STATEMENTS

For the 1st Quarter, 2026

Unit: Vietnam dong

6b Tangible fixed assets						
Items	Buildings and structures	Machinery and equipment	Vehicles	Other tangible fixed assets	Total	
Historical costs						
Beginning balance	102.084.032.582	90.746.334.135	13.138.991.900	3.728.538.125	209.697.896.742	
Acquisition during the year	3.826.342.263	13.623.520.000	-	-	17.449.862.263	
Liquidation, disposal		-	-	-	-	
Ending balance	105.910.374.845	104.369.854.135	13.138.991.900	3.728.538.125	227.147.759.005	
Accumulated depreciation						
Beginning balance	87.925.954.568	71.283.743.708	7.820.131.204	3.658.338.130	170.688.167.610	
Depreciation during the year	1.560.705.305	2.155.009.102	254.510.637	7.800.000	3.978.025.044	
Liquidation, disposal		-	-	-	-	
Ending balance	89.486.659.873	73.438.752.810	8.074.641.841	3.666.138.130	174.666.192.654	
Net book values						
Beginning balance	14.158.078.014	19.462.590.427	5.318.860.696	70.199.995	39.009.729.132	
Ending balance	16.423.714.972	30.931.101.325	5.064.350.059	62.399.995	52.481.566.351	

CAN THO IMPORT EXPORT SEAFOOD JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

For the 1st Quarter, 2026

Unit: Vietnam dong

14 Owner's equity

a. Statement of fluctuations in owner's equity

Items	Capital	Share premiums	Treasury stocks	Investment and development fund	Other funds	Retained earnings	Total
Beginning balance of the previous period	150.923.260.000	65.348.226.982	-	2.508.094.861	11.833.554.499	25.057.942.864	255.671.079.206
Capital increased during the period	30.182.930.000	(15.331.120.058)	-	-	-	-	14.851.809.942
Profit during the period	-	-	-	-	-	43.508.838.222	43.508.838.222
Appropriation for funds	-	-	-	-	2.175.441.911	(6.526.325.733)	(4.350.883.822)
Dividend distribution	-	-	-	-	-	(24.449.566.500)	(24.449.566.500)
Ending balance of the previous period	181.106.190.000	50.017.106.924	-	2.508.094.861	14.008.996.410	37.590.888.853	285.231.277.048
Beginning balance of the current period	181.106.190.000	50.017.106.924	-	2.508.094.861	14.008.996.410	37.590.888.853	285.231.277.048
Capital increased during the period	-	-	-	-	-	-	-
Profit during the period	-	-	-	-	-	10.361.663.446	10.361.663.446
Appropriation for funds	-	-	-	-	-	-	-
Dividend distribution	-	-	-	-	-	-	-
Ending balance of the current period	181.106.190.000	50.017.106.924	-	2.508.094.861	14.008.996.410	47.952.552.299	295.592.940.494



