

No : 59 /THP-CBTT

Da Nang, June ..18..., 2026

DISCLOSURE OF INFORMATION

To:- State Securities Commission;
- Hanoi Stock Exchange.

- Name of organization : THUAN PHUOC SEAFOODS AND TRADING CORPORAION
- Head office: No. 02 Bui Quoc Hung Street, Da Nang Seafood Services Industrial Zone, Son Tra Ward, Da Nang City, Viet Nam.
- Telephone: +84 236 3920920, Fax: +84 236 3923308
- Email: info@thuanphuoc.vn
- Trading system: UPCOM
- Stock code: THP
- Person in charge of information disclosure: Ms. Nguyen Thi Phi Anh
- Position: General Director
- Type of disclosed information:

☒ Extraordinary information(24 hours); ☐ Upon request; ☐ Periodic information

Contents of information disclosure :

Thuan Phuoc Seafoods and Trading Corporation signed Audit and Review Contract No. 55./2026/HĐKT-E.AFA dated June..18..., 2026 regarding the review of financial information for the accounting period ending June 30, 2026 and the Audit of Financial Statements for the fiscal year ending December 31, 2026 of Thuan Phuoc Seafoods and Trading Corporation with ECOVIS AFA Vietnam Auditing – Valuation and Consulting Company Limited.

This information has been published on the Company's official website at the following link: <http://www.thuanphuoc.vn> (Investor Relations section).

We hereby commit that the above information is true and accurate, and we take full responsibility before the law for the contents of the disclosed information.

THUAN PHUOC SEAFOODS AND TRADING COROPRATION
GENERAL DIRECTOR



- Recipients:
- As above;
 - Board of Directors,
 - Board of Supervisors,
 - General Director;
 - Company website;
 - Archives.

NGUYEN THI PHI ANH

Attached documents: Audit and Review Contract No.: 55./2026/HĐKT-E.AFA



SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

AUDIT AND REVIEW CONTRACT

No.: 55/2026/HĐKT-E.AFA

June 18, 2026

Review of financial information for the accounting period ending June 30, 2026 And
Audit of financial statements for the fiscal year ending December 31, 2026

BETWEEN
THUAN PHUOC SEAFOODS AND TRADING CORPORATION

AND

**ECOVIS AFA VIETNAM AUDITING – VALUATION AND CONSULTING
COMPANY LIMITED**

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

No.: 55/2026/HDKT-E.AFA

Da Nang, June. 18, 2026

AUDIT AND REVIEW CONTRACT

Review of financial information for the accounting period ending June 30, 2026 And Audit of financial statements for the fiscal year ending December 31, 2026

- Pursuant to Civil Code No. 91/2015/QH13 dated November 24, 2015;
- Pursuant to Commercial Law No. 36/2005/QH11 dated June 14, 2005;
- Pursuant to Independent Audit Law No. 67/2011/QH12 dated March 29, 2011;
- Pursuant to Decree No. 17/2012/ND-CP dated March 13, 2012 of the Government detailing and guiding the implementation of a number of articles of the Independent Audit Law;
- Pursuant to Vietnamese Standard on Auditing No. 210 on Agreeing the Terms of Audit Engagements;

This contract is made by and between the parties:

PARTY A: THUAN PHUOC SEAFOODS AND TRADING CORPORATION

Representative : Ms. NGUYEN THI PHI ANH

Position : General Director

Address : No. 02 Bui Quoc Hung Street, Da Nang Seafood Service Industrial Zone, Son Tra Ward, Da Nang City, Vietnam

Tel : 0236 3920920

Fax : 0236 3923308

Tax code : 0400100432

Account No. : 004 1000 000 822

At Bank : Joint Stock Commercial Bank for Foreign Trade of Vietnam – Da Nang Branch

PARTY B: ECOVIS AFA VIETNAM AUDITING – VALUATION AND CONSULTING COMPANY LIMITED

Representative : Mr. KIM VAN VIET

Position : Deputy General Director (*According to power of attorney No. 0101_01/2026/UQ-E.AFA dated January 01, 2026*)

Address : 142 Xo Viet Nghe Tinh, Hoa Cuong Ward, Da Nang City, Vietnam

Email : info@ecovis.com.vn

Tel : (0236) 3633 333 **Fax :** (0236) 3633 338

Tax code : 0401632052

Account No. : 004 1000 20 60 68

At Bank : Joint Stock Commercial Bank for Foreign Trade of Vietnam – Da Nang Branch

Article 1: Scope of the contract

The service of reviewing Party A's financial statements for the accounting period ending June 30, 2026, includes the Balance Sheet as of June 30, 2026, the Income Statement, the Statement of Changes in Equity (if any), the Cash Flow Statement for the accounting period ending on the same date, and the Notes to the financial statements. Party B's review service contract is performed in accordance with Vietnamese Standard on Review Engagements No. 2410 with the objective of providing a conclusion on Party A's financial statements.

The service of auditing Party A's financial statements for the fiscal year ending December 31, 2026, includes the Balance Sheet as of December 31, 2026, the Income Statement, the Statement of Changes in Equity (if any), the Cash Flow Statement, and the Notes to the financial statements for the fiscal year ending on the same date. Party B's audit is performed in accordance with Vietnamese Standards on Auditing with the objective of expressing an opinion on Party A's financial statements.

Article 2: Responsibilities of the parties

Responsibilities of Party A

Party B's audit and review will be conducted on the basis that the Board of General Directors and the Board of Directors of Party A (as appropriate) understand and acknowledge their responsibilities:

- (a) For the preparation and fair presentation of the financial statements in accordance with Vietnamese accounting standards, accounting regimes (corporate) and relevant legal regulations regarding the preparation and presentation of the applicable financial statements;
- (b) For such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error, for the purpose of the review and audit;
- (c) To ensure that appropriate accounting books and vouchers are maintained to reflect the financial position of the Company with reasonable accuracy at any time and to ensure that the accounting books comply with the applicable accounting regime;
- (d) To ensure the timely provision to Party B of:
 - (i) Unrestricted access to all documents and information that the Board of General Directors is aware of that is relevant to the preparation and presentation of the financial statements, such as accounting records, documentation, and other matters;
 - (ii) Additional information that the auditors and the audit firm request the Board of Directors to provide or explain for the purpose of the audit and review;
 - (iii) Unrestricted access to personnel of Party A whom the auditors and the audit firm determine it necessary to obtain audit and review evidence. Arrange relevant personnel to work with Party B during the audit and review process.

The failure of the Board of General Directors to provide Party B with the information mentioned above or the restriction of communication with Party A's corporate personnel may cause a delay in completing the work and issuing Party B's reports, and/or change the scope of audit procedures, or even lead to Party B terminating the provision of services.

The Board of General Directors and the Board of Directors of Party A (as appropriate) are responsible for providing written representations requested during the audit and review in a "Representation Letter of the Board of General Directors and the Board of Directors", one of the requirements of Vietnamese Standards on Auditing and standard on review information.

interim financial statements, which clearly states the responsibilities of Party A's Board of General Directors in preparing and presenting the financial statements and confirms that the effects of individual misstatements, as well as the summary of uncorrected misstatements identified and aggregated by Party B during the review and audit process for the current period and misstatements related to prior periods, are immaterial to the financial statements taken as a whole.

Facilitating favorable conditions for Party B's staff during their work at Party A's office.

Paying the audit service fees in full to Party B in accordance with the provisions in Article 5 of this contract.

Responsibilities of Party B

Party B will perform the audit work in accordance with Vietnamese Standards on Auditing, laws, and relevant regulations. These standards on auditing require Party B to comply with professional ethical standards and regulations, to plan and perform the audit to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of General Directors, as well as evaluating the overall presentation of the financial statements.

Party B will perform the review work in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, with the purpose of providing a basis for Party B to report whether anything has come to Party B's attention that causes Party B to believe that the interim financial statements are not prepared and presented, in all material respects, in accordance with Vietnamese accounting standards, Vietnamese (corporate) accounting regimes, and relevant legal regulations relating to the preparation and presentation of interim financial statements. Party B's review work consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures, and normally does not include the verification of information obtained. The scope of a review of interim financial statements is substantially less than the scope of an audit conducted in accordance with Vietnamese Standards on Auditing with the objective of expressing an opinion on the financial statements. Accordingly, Party B does not express an audit opinion on the reviewed interim financial statements. The interim financial information review service is not designed to provide assurance that Party B will become aware of all significant matters that might be identified in an audit. Furthermore, Party B's review work cannot be relied upon to disclose fraud, errors, or illegal acts. However, Party B will inform Party A of any material matters that come to Party B's attention.

Party B is responsible for informing Party A of the scope and plan of the audit and review, and assigning competent and experienced auditors and assistants to conduct the audit and review.

Party B performs the audit and review work on the basis of the financial statements, records, and documents provided by Party A.

Party B performs the audit and review work in accordance with the principles of independence, objectivity, and data confidentiality. Accordingly, Party B is not permitted to disclose to any third party without the consent of Party A, except as required by law and relevant regulations, or in cases where such information has been widely disseminated by State regulatory authorities or has been published by Party A.

Party B is responsible for requesting Party A to confirm the representations provided to Party B during the audit and review process. According to Vietnamese Standards on Auditing and Vietnamese Standard on Review Engagements No. 2410 - Review of Interim

Financial Information Performed by the Independent Auditor of the Entity, fulfilling these requirements and the Representation Letter from the Board of General Directors and the Board of Directors of Party A regarding related matters is a one of the bases for Party B to express its opinion or conclusion on Party A's financial statements.

Due to the inherent limitations of an audit as well as internal control, there is an unavoidable risk that the auditor may not detect material misstatements, even though the audit has been planned and performed in accordance with Vietnamese Standards on Auditing.

To assess the risks, Party B will consider the internal control used by Party A in the process of preparing the financial statements in order to design audit procedures that are appropriate in each circumstance, but not for the purpose of expressing an opinion on the effectiveness of Party A's internal control. However, Party B will inform Party A in writing of any weaknesses in internal control that Party B discovers during the financial statement audit process.

Article 3: Audit report, review report

After completing the audit or review, Party B will provide Party A with the review report or audit report accompanied by the audited/reviewed financial statements. Where necessary, a Management Letter will be issued mentioning limitations that need to be overcome and the auditor's recommendations to improve Party A's accounting work and internal control system. The number of review reports and audit reports issued is as follows:

- Eleven (11) sets of review reports accompanied by the reviewed financial statements in Vietnamese. Party B keeps one (01) set, and the rest are handed over to Party A.
- Three (03) sets of review reports accompanied by the reviewed financial statements in English. Party B keeps one (01) set, and the rest are handed over to Party A.
- Eleven (11) sets of audit reports accompanied by the audited financial statements in Vietnamese. Party B keeps one (01) set, and the rest are handed over to Party A.
- Three (03) sets of audit reports accompanied by the audited financial statements in English. Party B keeps one (01) set, and the rest are handed over to Party A.

The audit report will be prepared in writing, including the contents prescribed by the Law on Independent Audit, Vietnamese Standard on Auditing No. 700, other standards on auditing, and relevant legal regulations.

The review report will be prepared in writing, including the contents prescribed by the Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, laws, and relevant regulations.

In case Party A intends to issue Party B's audit or review report in any document format, or issue documents containing information about the audited or reviewed financial statements, the Board of General Directors of Party A agrees that they will provide Party B with a copy of this document and will only widely disseminate these documents after obtaining Party B's written consent.

Article 4: Audit timeline The audit start time shall be proposed by Party A but must be notified to Party B at least 10 days in advance. The time for issuing the audit or review report is within 07 days from the date Party A re-prepares the adjusted financial statements after the audit.

Article 5: Service fees and payment method Service fees (VAT excluded):

- Review of financial information for the accounting period ending 30/06/2026: 55,000,000 VND
- Audit of FS for the fiscal year ending 31/12/2026: 55,000,000 VND
- **Total:** 110,000,000 VND (*In words: One hundred and ten million Vietnamese Dong exactly*)
- **Installment 1:** Pay 50% of the contract value immediately when Party B begins conducting review work.
- **Installment 2:** Pay the remaining 50% to Party B immediately upon receiving the full set of audit reports and financial invoices from Party B.
- Party A shall pay Party B by bank transfer.

Article 6: Commitment to implementation Both parties commit to implementing all terms stated in the Contract. During implementation, if any obstacles arise, both parties must promptly notify each other to find solutions. Any changes must be notified directly to each party in writing (or via email) to the address above. In case both parties cannot resolve it themselves, they agree to choose the People's Court of Da Nang City as the place for adjudication.

Article 7: Effectiveness, language, and contract duration This contract consists of 05 pages, made into 04 copies with equal validity and effective from the date having sufficient signatures and seals of both parties. Each party keeps 02 copies.

This contract is automatically liquidated after Party A and Party B have completed their respective responsibilities or both parties mutually agree to cancel the contract.

REPRESENTATIVE OF PARTY A

General Director
(Signed and Sealed)

NGUYEN THI PHI ANH

REPRESENTATIVE OF PARTY B

Deputy General Director
(Signed and Sealed)

KIM VAN VIET



