

Saigon Fishing Net Joint Stock Company
89 Nguyen Khoai Street – Vinh Hoi Ward – HCMC

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: HL / DLSG

Ho Chi Minh City, 12 August 2026

**To : - The State Securities Commission
- Hanoi Stock Exchange**

Re: Changes to the opening balances presented in the audited interim financial statements for 2026.

1. Company name: SAIGON FISHING NET JOINT STOCK COMPANY
2. Security symbol: SFN
3. Head office address: 89 Nguyen Khoai Street, Vinh Hoi Ward, Ho Chi Minh City
4. Phone: 028 38262228 Fax : 028 39401580.
5. Explanation content:

In the audited interim financial statements for 2026, the Company applied for the first time the Vietnamese Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99"), which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain items in the financial statements have been reclassified and renamed in accordance with the new regulations to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owners' equity, or profit after tax.

Yours Sincerely.

Recipients:

- As above
- Archives:

LEGAL REPRESENTATIVE 

LE HUU PHUOC