

# Audit Report - Cuulong Seaproducts Company (Cuulong Seapro) Seafood Processing Standard Issue 5.1



## Basic Facility and Audit Information

| Facility Cert Number                                                                                                   | Facility Name                                | Name of Certification Body                 | Auditor               |
|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------------|-----------------------|
| P10268                                                                                                                 | Cuulong Seaproducts Company (Cuulong Seapro) | Bureau Veritas Certification Viet Nam Ltd. | Nguyen Thi Khanh Ngoc |
| Addresses                                                                                                              |                                              | Audit Start Date                           | Audit End Date        |
| 36 Bach Dang st., ward 4, traq vinh city, tra cvinh province Vietnam, Tra Vinh city, Tra Vinh province, Vietnam, 94000 |                                              | 2025-03-24                                 | 2025-03-26            |
| Latitude                                                                                                               | Longitude                                    | Audit Announce Type                        | Remote Audit          |
| 9.94835                                                                                                                | 106.34694                                    | Announced                                  | No                    |
| Facility License #                                                                                                     |                                              | Enhanced Social Accountability Audit       | Audit Contact Name    |
| 2100307704                                                                                                             |                                              | No                                         | Nguy n Th Ph ng Chi   |
| Harvest Designation of the Facility                                                                                    | Facility Email                               | Audit Contact Email                        | Audit Contact Phone   |
| Both Aquaculture and Wild                                                                                              | chi.nguyen@cuulongseapro.vn                  | chi.nguyen@cuulongseapro.vn                | +84 84918849004       |
| Facility Website                                                                                                       |                                              |                                            |                       |
| <a href="http://www.cuulongseapro.vn">http://www.cuulongseapro.vn</a>                                                  |                                              |                                            |                       |

## Audit Details

| Audit Type           | Audit Duration                | Secondary Auditor | Audit Shadower           |
|----------------------|-------------------------------|-------------------|--------------------------|
| Re-Certification     | 3                             | NA                | NA                       |
| Audit Witness        | Social Accountability Auditor | Audit Observer    | APSCA Member Firm Number |
| NA                   | NA                            | NA                | -                        |
| APSCA Auditor Number |                               |                   |                          |
| -                    |                               |                   |                          |
| Audit Notes          |                               |                   |                          |

"Business license no. 2100307704 approved 1st on 22/02/2005, revised 8th on 06/04/2020 by Planning and Investment dept of Tra Vinh province.

- Monitoring environment report issued of year 2024 issued on 07/01/2025, send to Environment and Natural Resource dept of Tra Vinh province on 08/01/2025, checked Testing effluent report no. HA.24.07215.6 and HA.24.07215.7 on 06/12/2024 by Hai Au Environment JSC - VIMCERTS 117.
- Environment Licence no. 49/GPMT-UBND issued on 03/12/2024, valid to 10 years, approved by People Committee of Tra Vinh province.
- Labor's Environment report no. 16/TB-KSBT issued on 06/06/2024 by CDC Tra Vinh province follow Contract no. 26/HD-KSBTTV on 15/05/2024 by CDC Tra Vinh included: noise, dust, light,.... follow QCVN 02:2019/BYT, QCVN 03:2019/BYT, QCVN 22:2016/BYT, QCVN 24:2016/BYT, QCVN 26:2016/BYT.
- Hazadous waste: contract no. 1001/2025/HDKT/TL-TSCL is signed on 10/01/2025 with Thanh Lap Company Limited, valid to 1 years. Checked collecting and treatment record no. 01TSCL/2024/3-4-5-6.021.VX on 08/06/2024, and record no. 02TSCL/2024/3-4-5-6.021.VX on 30/12/2024.
- Domestic waste: contract no. 116/2025/CTDT/HD-VCR is signed on 07/01/2025, valid from 01/01/2025 to 31/12/2025 with Tra Vinh Urbant JSC – add: ward 7th, Tra Vinh city, Tra Vinh province; with frequency: 3 times/week, checked invoice no. 00003734 on 25/12/2024, confirmed available.
- Waste from production (PE/PA, carton, basket, plastic barrel,...): contract no. 03/HDMV/2025 signed on 26/12/2024, valid from 01/01/2025 to 31/03/2025 with Minh Van Company Limited - add: ward 1st, Tra Vinh city, Tra Vinh province. Checked Receipt note are in place from Jan/2025 to audit date, sample checked invoice no. 436 on 31/12/2024.
- Collecting shrimp shells and heads: contract no. 01/HDPL/2025 is signed on 29/12/2024 with Hung Dung company limited, valid to 31/12/2025, checked invoice no. 52 issued on 10/03/2025
- Total employees: 394 employees.
- There is no recall from last audit."

Site Visit Notes

NA

| Previous Audit Date | Date of First BAP Certification | Animal Survival Rate | Feed Conversion Rate |
|---------------------|---------------------------------|----------------------|----------------------|
| -                   | 2012-01-01                      | 0                    | 0                    |

Non-Conformance Totals

|          |     |
|----------|-----|
| Critical | 0   |
| Major    | 0   |
| Minor    | 2   |
| Yes      | 294 |
| N/A      | 64  |

Audit Company Profile

NA

Scope of Audit

| Total Production |
|------------------|
| 644.54           |

| Product Form Source | Total Production | % of Total |
|---------------------|------------------|------------|
| Farmed              | 644.54           | 100%       |
| Wild Caught         | 0                | 0%         |

| Species Scientific Name | Species Category | Product Forms Source | Product Forms                         | Product Details                                                                                                                                                                                                                                                                                                                   | Total Production |
|-------------------------|------------------|----------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| Penaeus monodon         | Shrimp           | Farmed               | Cooked,Breaded,Raw Frozen,Raw Breaded | - Material quantity = 13.02 MTs (1 star materials = 4.5 MTs, 2 star materials = 8.52 MTs).<br>- Finished products – quantity = 7.63 MTs (1 star products = 2.24 MTs, 2 star products = 5.39 MTs).                                                                                                                                 | 7.63             |
| Oreochromis niloticus   | Tilapia          | Farmed               | Raw Frozen                            | - Material quantity = 40.34 MTs (only 3 star materials).<br>- Finished products – quantity = 32.38 MTs (only 3 star products).                                                                                                                                                                                                    | 32.38            |
| Litopenaeus vannamei    | Shrimp           | Farmed               | Cooked,Breaded,Raw Frozen,Raw Breaded | - Material quantity = 1,550.19 MTs (1 star materials = 562.1 MTs, 2 star materials = 45.35 MTs, 3 star materials = 13.0 MTs, 4 star materials = 929.74 MTs).<br>- Finished products – quantity = 604.53 MTs (1 star products = 335.3 MTs, 2 star products = 27.11 MTs, 3 star products = 7.77 MTs, 4 star products = 569.65 MTs). | 604.53           |

## Key Personnel

| Total Number of Full time employees |
|-------------------------------------|
| 394                                 |

| Name             | Job Title     | Opening Meeting | Site Inspection | Procedure Review | Closing Meeting |
|------------------|---------------|-----------------|-----------------|------------------|-----------------|
| NGUYEN VAN THIEN | Vice Director | Yes             | Yes             | Yes              | Yes             |
| TRAN THI THU VAN | KN            | Yes             | Yes             | Yes              | Yes             |
| NGUYEN NGOC THAM | Technician    | Yes             | Yes             | Yes              | Yes             |
| LUU THI KIM TRUC | TV            | Yes             | Yes             | Yes              | Yes             |
| LY THUY TRANG    | Technician    | Yes             | Yes             | Yes              | Yes             |

Does the applicant use employment agencies or employee leasing companies as a source of workers?

|                                                                           |                                                                                                           |                                                                                     |
|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| No                                                                        |                                                                                                           |                                                                                     |
| <b>Primary Nationality of Management - In Rank order 1-3</b>              | <b>Primary Nationality of Workers - In Rank order 1-5</b>                                                 | <b>Primary Nationality of Workers - Percentages</b>                                 |
| Country 1: Vietnam<br>Country 2:<br>Country 3:                            | Country 1: Vietnam<br>Country 2:<br>Country 3:<br>Country 4:<br>Country 5:                                | Country 1: 100%<br>Country 2: 0%<br>Country 3: 0%<br>Country 4: 0%<br>Country 5: 0% |
| <b>Local Male Workers</b>                                                 | <b>Migrant Male Workers</b>                                                                               | <b>Male Production Supervisor</b>                                                   |
| Permanent: 147<br>Temporary: 0<br>Agency: 0                               | Permanent: 0<br>Temporary: 0<br>Agency: 0                                                                 | 35%                                                                                 |
| <b>Local Female Workers</b>                                               | <b>Migrant Female Workers</b>                                                                             | <b>Female Production Supervisor</b>                                                 |
| Permanent: 271<br>Temporary: 0<br>Agency: 0                               | Permanent: 0<br>Temporary: 0<br>Agency: 0                                                                 | 65.00%                                                                              |
| <b>Does the facility provide on-site housing (dormitory) for workers?</b> | <b>If yes, is the housing a sub-contracted service?</b>                                                   | <b>Total Number of employees in facility housing</b>                                |
| Yes                                                                       | No                                                                                                        | 50                                                                                  |
| <b>Does your facility operate a 2nd or 3rd shift?</b>                     | <b>If so, what production or other activities occur during these shifts?</b>                              |                                                                                     |
| 2nd Shift Only                                                            | production                                                                                                |                                                                                     |
| <b>Are there any onsite service providers?</b>                            | <b>If so, please list name, location, type of service provided and during what days/hours it happens.</b> |                                                                                     |
| -                                                                         | -                                                                                                         |                                                                                     |

# Audit Report - Cuulong Seaproducts Company (Cuulong Seapro)

## Seafood Processing Standard Issue 5.1



### Basic Facility and Audit Information

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 1.1       | Yes        |
| Clause and Explanation |           |            |

#### Clause:

The facility shall demonstrate that they are entitled to process and produce seafood at the site applied for.

#### Explanation:

- The facility had BRC certificate no. 0113422 issue 9 issued on 27/04/2024, valid to 29/07/2025 by Intertek; IFS certificate no. 2024 - 0073045 issued on 29/04/2024, valid to 23/05/2025 by Intertek.  
The BRC certificate is also complied to the Vietnam Government Decree no. 15/2018-N CP dated on 02/02/2018 which is replaced the national food safety certificate.

'- DL31 (factory 2): Food safety HACCP certification is issued by The National Agro-Forestry-Fisheries Quality Assurance Department - Southern Region (SRA), this NAFIQAD VI inspection report on 27/11/2024, resulted: 09 Ma, 01 Mi; CAR and corrective action on 10/12/2024 which are available.  
- DL326 (factory 1): Food safety HACCP certification is issued by The National Agro-Forestry-Fisheries Quality Assurance Department - Southern Region (SRA), this NAFIQAD VI inspection report on 27/11/2024, resulted: 07 Ma, 02 Mi; CAR and corrective action on 07/12/2024 which are available.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 1.2.1     | Yes        |
| Clause and Explanation |           |            |

#### Clause:

Documents are available to prove legal land and water use by the facility.

#### Explanation:

- Business license no. 2100307704 approved 1st on 22/02/2005, revised 8th on 06/04/2020 by Planning and Investment dept of Tra Vinh province.  
- EIA follow Decision no. 1869/QD-UBND on 12/12/2007 by People's Committee of Tra Vinh province, capacity: 600 m3/day.  
- Monitoring environment report issued of year 2024 issued on 07/01/2025, send to Environment and Natural Resource dept of Tra Vinh province on 08/01/2025, checked Testing effluent report no. HA.24.07215.6 and HA.24.07215.7 on 06/12/2024 by Hai Au Environment JSC - VIMCERTS 117, parameter: pH, TSS, BOD, COD, Amoni, Clo, total Nitrogen, Coliforms,...

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 1.2.2     | Yes        |

**Clause and Explanation**

**Clause:**  
Documents are available to prove all business and operating licenses have been acquired by the facility.

**Explanation:**  
- Business license no. 2100307704 approved 1st on 22/02/2005, revised 8th on 06/04/2020 by Planning and Investment dept of Tra Vinh province.  
- Land used permit no. AD510846 on 17/01/2006, valid to 2055, for area: 23,520 m2, approved by Environment and Resource dept of Tra Vinh province.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 1.2.3     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
Documents are available to prove compliance with applicable environmental regulations for construction and operation.

**Explanation:**  
- EIA follow Decision no. 1869/QD-UBND on 12/12/2007 by People’s Committee of Tra Vinh province, capacity: 600 m3/day.  
- Monitoring environment report issued of year 2024 issued on 07/01/2025, send to Environment and Natural Resource dept of Tra Vinh province on 08/01/2025, checked Testing effluent report no. HA.24.07215.6 and HA.24.07215.7 on 06/12/2024 by Hai Au Environment JSC - VIMCERTS 117, parameter: pH, TSS, BOD, COD, Amoni, Clo, total Nitrogen, Coliforms,...  
- Environment Licence no. 49/GPMT-UBND issued on 03/12/2024, valid to 10 years, approved by People Committee of Tra Vinh province.  
- Labor’s Environment report no. 16/TB-KSBT issued on 06/06/2024 by CDC Tra Vinh province follow Contract no. 26/HD-KSBTTV on 15/05/2024 by CDC Tra Vinh included: noise, dust, light,... follow QCVN 02:2019/BYT, QCVN 03:2019/BYT, QCVN 22:2016/BYT, QCVN 24:2016/BYT, QCVN 26:2016/BYT.  
- Hazadous waste: contract no. 1001/2025/HDKT/TL-TSCL is signed on 10/01/2025 with Thanh Lap Company Limited, valid to 1 years. Checked collecting and treatment record no. 01TSCL/2024/3-4-5-6.021.VX on 08/06/2024, and record no. 02TSCL/2024/3-4-5-6.021.VX on 30/12/2024.  
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- Collecting shrimp shells and heads: contract no. 01/HDPL/2025 is signed on 29/12/2024 with Hung Dung company limited, valid to 31/12/2025, checked invoice no. 52 issued on 10/03/2025

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 1.2.4     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
Documents are available to prove that the facility is aware of, keeps up-to-date, and complies with, all relevant legislation

of both the country they produce seafood in, the countries they export to, and source countries if applicable. This includes all food safety regulations.

**Explanation:**

The company assigned for Sale and QA Department that update for legal requirements of Vietnam and import countries.

- Government circular no. 48/2013/TT-BNNPTNT issued on 12/11/2013 regarding the inspection and certification for exporting sea products.
- Government Decision no. 2864/Q - BNN-QLCL on 24/11/2011 and Government Decision no. 1471/Q - BNN-QLCL on 20/06/2012, promulgated by Vietnamese Department of Agriculture-Rural Development, regulating new criteria for quality and food safety testing of export seafood products (partly replacing for Decision 2864).
- EU no. 852, 853 directives, 2184/2020 EEC, 2022/617 of 12 April 2022 amending Regulation (EC) no 1881/2006 as regards maximum levels of mercury in fish and salt.
- BRC Standard issue 8 and BRC Standard issue 9, IFS issue 8, ASC CoC version 5.1.
- FDA Guidance 4th revised on Jun/2022 (soft copy).
- SPS standard soft copy 5.1.
- LVN 20:2017, LVN 30:2019 for calibration measurement device.
- Requirements of EU market and US FDA, customer requirements, Commission Regulation (EU) 2023/915 of 5 May 2023 amending Regulation (EC) no 1881/2006.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.1.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall have an appropriate Quality Management System that is documented, authorized by senior management, effectively implemented, maintained and continually improved.

**Explanation:**

Describes at Quality and Food Safety Manual no. QM-QMR-02 issued on 03/01/2025 by Director, with HACCP plan, GMPs, prerequisite programme, SSOPs document and available for reviewed that prove the concern and implementation of the Quality Management System, all documents are reviewed and updated at least once year.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.1.2     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The QMS shall be reviewed and updated as often as necessary, especially after a food safety incident or product recall, with a minimum frequency of annually.

**Explanation:**

The QMS and its related documents are reviewed and updated at least once per year on Entire QMS on 03/01/2025, Managerment meeting review with participants follow Management review procedure for 12 months/2024 on 10/01/2025; the HACCP review – verification on on 06/01/2025 by HACCP team: 15 peoples of each factory follow Decision no. 01/QD-TSCL issued on 10/01/2023 for HACCP Team, Team Leader: Mr. Nguyen Van Thien.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.1.3     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Facilities shall have a copy of the current Seafood Processing Standard on site. Copies may be a printed or electronic version.

**Explanation:**

The company SPS 5.1 standard by soft copy.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.1.4     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The Quality Management System shall include a clear Food Safety Management System based on HACCP. (This can either be part of the QMS or a separate document).

**Explanation:**

The company food safety, security and quality management system included numerous policies, procedures, programs, plans was based, developed and implemented clearly on HACCP.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.1.5.1   | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Identify the processes for the quality and food safety management systems.

**Explanation:**

The Quality and Food Safety Management System's was identified by appropriate policies, procedures, programs, plans, ... and proper addressed by HACCP Plans for each product form includes processes, flow charts of HACCP plan of L. vannamei, P. monodon, Tilapia included:

'- Frozen Raw: Shrimp, Tilapia.

- Frozen Cooked: Shrimp.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 2.1.5.2   | Yes        |

**Clause and Explanation****Clause:**

Determine the sequence and interaction of these processes.

**Explanation:**

The sequence and interaction of these various processes of the company identified throughout HACCPs, GMPs, SSOPs, SOPs, contracts, specifications, legislation requirements etc. in the Quality Manual, program, plans and procedures by review, observation and interview during the audit showed the compliance was recognized by the policies, programs, procedures, plans, ... were appropriate developed, applied, practised and verified.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 2.1.5.3   | Yes        |

**Clause and Explanation****Clause:**

Determine criteria and methods required to ensure the effective operation and control of these processes.

**Explanation:**

The company's Quality and Food safety documents determined criteria and methods required for effective operations, all monitoring records are on file and readily accessible to show the effectiveness, constant control of operation and processes.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 2.1.5.4   | Yes        |

**Clause and Explanation****Clause:**

Ensure the availability of information necessary to support the operation and monitoring of these processes.

**Explanation:**

The available information was achieved from quality standards, authorities, exporting/ importing countries legislation, customers' requests and international regulations for support the operation and monitoring of the processes by implementing properly procedures, programs, plans, specifications, documents and records.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 2.1.5.5   | Yes        |

**Clause and Explanation****Clause:**

Implement action necessary to achieve planned results and continual improvement.

**Explanation:**

The continual improvement has been defined and conducted through out record of survey satisfaction customer annually.

- Checking Summaried customer complaint in 2024: there are no complaint which relevant to quality, only complaint for organoleptic testing.

- The report for trend analysis in 2024 dated on 06/01/2025 with the monitoring system readily available. Management Meeting review for 12 months/2024 dated 10/01/2025 with representative of Director, Production, HR, QA, Maintenance, Purchasing, Sale/Logistic, Director is a chairman for meeting for continual improvement implementation on file.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.2.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall have an appropriate Quality Manual which incorporates Food Safety that is readily available to all personnel involved in quality management. The Quality Manual shall include controls that address all requirements of the SPS Standard, including the Annexes. Copies may be a printed or electronic version.

**Explanation:**

Quality and Food Safety Manual no. QM-QMR-02 issued on 03/01/2025 had an overview of the food quality and safety system and procedures of facility. The scope and content confirm the company's QMS in compliance with legal requirements, all BAP standard requirements (included annexes) and USDC HACCP standards. Assessment of production conditions is carried out at least once a year according to standards of Nafiqad, Codex and SPS standard (included annexes).

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.2.2     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The Quality Manual shall include the products to be processed. The Quality Manual shall also include documented procedures or specific reference to them.

**Explanation:**

The company Food Safety Manual no. QM-QMR-02 issued on 03/01/2025, defined the range of product, referred/includes appropriate documented procedures and references (specific HACCP plans for product categories with correct CCPs and monitoring procedures).

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.2.3     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The Quality Manual shall clearly define all of the quality attributes for all raw material received, and finished products produced, that shall be monitored and controlled to ensure conformance to legal requirements and customer and facility specifications.

**Explanation:**

The company Food Safety Manual no. QM-QMR-02 (referred 2.2.1) clear refered to specifications, reviewed on 03/01/2025:

- RM specification no. SP-TEC-01 revised on 02/01/2025.
- Final product specification no. SP-TEC-03 revised on 02/01/2025.
- Packaging specification no. SP-TEC-05 revised on 02/01/2025.
- Chemical/ Food additive specification no. SP-TEC-04 revised on 02/01/2025.

And the specifications can be developed and applied as to customer requests.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.2.4     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The Quality Manual shall define the attributes cited in 2.2.3 to include, at a minimum, conformance requirements for: labelling, net weight, size, proper sensory attributes, color, and all appropriate defects such as presence of shell fragments, bones, skin, bruising, trimming defects, canning seam defects, container and closure defects, semi-rigid and flexible container damages, and any other appropriate parameters.

**Explanation:**

The specifications as in 2.2.3 included packaging & labeling, allergen declaration, net weight size, sensory attributes such as color, odor, flavor, broken, presence of shell fragments, defects, ice glazing %, label & coding, packaging, microbiological and chemical properties limit. For raw material, proper sensory attributes such as color, odor, taste, freshness. The specifications as in 2.2.3 were checked and reviewed during the audit.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.2.5     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The Quality Manual shall define the sampling size, testing frequency, procedures, maximum or minimum tolerance levels, corrective action, responsible personnel, and recordkeeping requirements associated with all of the quality management procedures.

**Explanation:**

The company Food Safety Manual no. QM-QMR-02 revised on 03/01/2025, define and refer to separately written documents/ procedures, the specifications as in 2.2.3 combined with sampling & testing plan dated in Jan/2024 for all input materials supplied into company, prepared based on criteria set for sampling size, microbiology, antibiotic/other chemicals, heavy metal, mold and production condition, test frequency, tolerance levels ... established by Vietnamese DoARD, EU and USFDA, the specifications (refer to 2.2.3) and other quality related procedures in current implementation with corrective action, responsible personnel, and recordkeeping for the clause requirements.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.3.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

As part of the Quality Manual, the facility shall have a clearly defined, documented Quality Management System Policy statement, authorized by senior management, that reflects its commitment to the entire scope of the SPS Standard, including the Annexes.

**Explanation:**

Food Safety Manual no. QM-QMR-02 issued on 03/01/2025, defined in Quality and Food Safety Policy Statement that reflects its commitment to the entire scope of SPS standard. This reviewed policies on 10/01/2025 which were reviewed and authorized by senior management.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.3.2     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall define, document, and ensure that food safety and quality objectives are monitored with measurable outcomes.

**Explanation:**

As per Quality Policy dated on 03/01/2024, the 07 Quality Objectives for the year 2024, stated of legal compliance, food safety, quality and environemt, customer satisfaction and complaint , social targets, effluent quality ...And revised on 03/01/2025.

These objectives were planned to be measured and monitored quarterly with outcome as reports in Jan/2025 are seen with achieved of most targets, checked 03 objectives: maintenanced in quarterly, maintenance for product quality. The result of objective: available.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.4.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall have an organizational chart that reflects the current plant management and, at a minimum, those employees and their back-up personnel responsible for compliance with quality assurance, legality, and food safety requirements.

**Explanation:**

The company Organization Chart revised on 10/01/2024 combined with included Job descriptions.

The Assignment of QA dept dated on 06/01/2025 assigned Mrs. Nguyen Thi Phuong Chi - QA Manager, Mr. Pham Song Ho - Deputy of General Director, Mr. Thai Quoc Thinh - Production Director, Mr. Duong Truong Giang - Purchasing Leader,... as the main responsible for company QMS, defined the company's Management Board with names, positions/job functions and members' responsibility,who are back-up for Director, the directive designating Production

dept, Deputy Department Chiefs also back-up for Production Manager and Department Chiefs when these persons are absent.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.4.2     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall also define and document job functions, responsibilities and reporting relationships of at least those employees whose activities affect product quality, legality and food safety.

**Explanation:**

The Company Right & Responsibility Assignment as in 2.4.1, the company's Management Board with names, positions/job functions and members' responsibility, the directive designating Vice Directors are back-up for Director, the directive designating Production Manager, Deputy Department Chiefs or staff (if having not Deputy of Department) also back-up for Production Manager and Department Chiefs when these persons are absent.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.4.3     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall clearly identify the Staff Member accountable for the maintenance of the Quality Management System and for the company meeting and adhering to all of the requirements of the Seafood Processing Standard.

**Explanation:**

Mrs. Nguyen Thi Phuong Chi - QA Manager is identified as the persons accountable for the maintenance of the QMS and for SPS standard compliance.

Decision for HACCP Team with 15 members, team leader: Mrs. Nguyen Thi Phuong Chi.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.4.4     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall identify the membership and competency of the HACCP Team. Competency shall be demonstrated through documented evidence of HACCP training.

**Explanation:**

The company Organization Chart revised on 10/01/2024 combined with included Job descriptions.

The Assignment of QA dept dated on 06/01/2025 assigned Mrs. Nguyen Thi Phuong Chi - QA Manager, Mr. Pham Song Ho - Deputy of General Director, Mr. Thai Quoc Thinh - Production Director, Mr. Duong Truong Giang - Purchasing Leader,... as the main responsible for company QMS, defined the company's Management Board with names,

positions/job functions and members' responsibility, who are back-up for Director, the directive designating Production dept, Deputy Department Chiefs also back-up for Production Manager and Department Chiefs when these persons are absent.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.4.5     | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Facilities that produce shelf-stable acidified foods and low-acid canned foods in hermetically sealed containers, i.e. canning, retorts, aseptic processing and product formulating systems (including systems wherein water activity is used in conjunction with thermal processing) shall demonstrate their compliance with the regulations to control these processes. (Note: For facilities operating in the USA, guidance can be found at:

**Explanation:**

The facility does not produce acidified and low-acid canned foods.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.4.6     | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Operators of the processing systems detailed in 2.4.5 (including container closure inspectors) shall be under the supervision of a person who has satisfactorily completed the prescribed course of instruction approved by the US FDA (or equivalent) for giving instruction appropriate to the preservation technology involved.

**Explanation:**

The facility does not produce acidified and low-acid canned foods.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.5.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility's senior management shall demonstrate their commitment to the development, implementation, and continuous improvement of all elements of the Quality Management System in order to ensure compliance with the entire scope of the Seafood Processing Standard (including Annexes).

**Explanation:**

Food Safety Manual no. QM-QMR-02 issued on 03/01/2025, Quality Policy and Quality Objectives as referred in 3.2.2 and company' Mamagers:

- Attends all FSMS evaluating, HACCP verifying and improving meetings which are held at minimum annually;
- Supports the training of department heads and employees for the improvement of the QMS/FSMS.

- Management Review meeting is conducted on 10/01/2025 with participants, quarterly summary of the all Departments' Quality Objectives reviewed.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.6.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility's senior management shall determine and provide, in a timely manner, all the resources needed to implement and improve the processes of the QMS and to address customer satisfaction.

**Explanation:**

The company senior management's commitment to the improvement of the QMS/FSMS and to the addressing of customers' satisfaction was demonstrated in the providing of all necessary resources, training to better employees' performance in their respective works/duties. The management review as and when require or at least once a year.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.7.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility's senior management shall be involved in the QMS review of all plans, procedures and systems necessary for compliance with the full scope of the Seafood Processing Standard (including its Annexes).

**Explanation:**

The company's Management Review Meeting for 12 months/2024 on 10/01/2025, the HACCP review – verification on 06/01/2025 compliance with most of scope of SPS standard including Annexes with the attendance list showed the presence of the facility's Leader Management members.

- Shrimp production procedure:

+ CCP 1: Material receiving stage.

+ CCP 2 - Checking Metal by Metal detector - Sus  $\geq$  2.5mm, Fe  $\geq$  1.5mm, Non-Fe  $\geq$  2.5 mm.

+ OPRP: checking vacuum process, checking labelling for allergens.

+ And CCP 3 for COOKED products: checking Temperature in Fried stage with 170 - 180 degree C, temp of shrimp: min 72 degree C.

- Fish - Tilapia production procedure:

+ CCP 1: Material receiving stage.

+ CCP 2 - Checking Metal by Metal detector - Sus  $\geq$  2.5mm, Fe  $\geq$  1.5mm, Non-Fe  $\geq$  2.5 mm.

+ OPRP: checking labelling for allergens.

Cross checked for verifying records of factory:

1/. CCP 1: checked records of verifying risks of farm - raised.

- Material - Tilapia: sample code L2915 from Ba Tri 2 farm, Testing report no. 111509HL issued on 21/11/2024 by NAFI VI Lab – VLAT 1.1669, parameter: Dieldrin, Aldrin, DDT, Hexachlorobenzen.

- Material - Tilapia: sample code L0420 from Ba Tri 2 farm, Testing report no. 112004HL issued on 25/11/2024 by NAFI VI Lab – VLAT 1.1669, parameter: PAHs (polycyclic aromatic hydrocarbons).

- Material - Tilapia: sample code L0405 from Ba Tri 2 farm, Testing report no. 110505HL issued on 13/11/2024 by NAFI VI Lab – VLAT 1.1669, parameter: 38 parameters of antibiotic.

- Material - L.vannamei: sample code L4217 from Ba Tri 2 farm, Testing report no. 021719HL issued on 21/02/2025 by NAFI VI Lab – VLAT 1.1669, parameter: 64 parameters of pesticide.

- Material - L.vannamei: sample code L4217 from Ba Tri 2 farm, Testing report no. 021720VL issued on 19/02/2025 by NAFI VI Lab – VLAT 1.1669, parameter: microbiology.

- Material - P. monodon: sample code L4419 from Ba Tri 2 farm, Testing report no. 021723HL issued on 21/02/2025 by

NAFI VI Lab – VLAT 1.1669, parameter: 64 parameters of pesticide.  
 - Material - P. monodon: sample code L4419 from Ba Tri 2 farm, Testing report no. 021724VL issued on 19/02/2025 by NAFI VI Lab – VLAT 1.1669, parameter: microbiology.  
 2/. CCP 2 - Checking Metal Detector calibration report no. ND-NV0524-319 on 22/05/2024, valid to 22/05/2025 by CALGROUP for model machine: SD5410 WH, seri no. M185320794.  
 - Metal Detector of Factory 1 (DL326): checked inspection report of 1/ 2 pcs, seri no. MDT301-141570, report no. 000256 on 13/08/2024 by Hoang Vu Technical Company Limited.  
 - Metal Detector of Factory 2 (DL31): checked inspection report of 1/ 3 pcs, seri no. QEU35-20-43642D, report of ID no. BM0014, report issued on 16/05/2024 by TTS company.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.7.2     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
 Management reviews shall occur at planned intervals and at a minimum annually. These reviews shall ensure the plans, procedures and systems are up-to date and continue to be effective.

**Explanation:**  
 The Management Review of company was conducted at least once a year to ensure the QMS/FSMS plans, procedures and systems with currently used and planned programs, procedures, ... were up-to date and continue to be the effective.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.7.3     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
 Minutes of the management review meeting shall be maintained and available for review. The minutes shall include, at a minimum: attendees, agenda items, key decisions, and follow up actions with time scales and accountabilities. Follow up actions shall be closed out in a timely manner and the results shall be documented.

**Explanation:**  
 Management Meeting Review report showed the list of Leader Management members, agenda items, key decisions, follow up actions with time scales and the members responsible for execution. These follow up actions documented with closed out in a timely manner. This report was maintained and seen during the audit.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.8.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
 The facility shall document all items purchased that impact food safety, regulatory requirements and quality. The

purchasing process shall be controlled to ensure these items conform to requirements. (Examples of items include but not limited to raw material, finished product, packaging, additives and ingredients.)

**Explanation:**

Purchasing and Supplier assessment procedure for FISH / SHRIMP no. PM-TEC-05 revised on 03/01/2025 which are in place for apply with medium (external raw fish/shrimp suppliers) and all remained as low risk (no high risk supplier). All purchase/inputs is exclusively made with suppliers on approved vendors list; suppliers' facilities are evaluated, inspected and monitored at least annually. List of approved suppliers dated on 10/01/2025 covering for the different farmers (Non - certified BAP); 04 additive suppliers, 08 packaging suppliers, 03 chemicals suppliers, pest control, 03 analysis labs... All farms are non-certified material. Suppliers Assessment Report is implemented for: Raw material suppliers are implemented on 17/12//2024; packaging suppliers, additive suppliers is implemented on 19/12/2024, chemical suppliers is implemented on 26/12/2024.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.8.1.1   | Yes        |
| Clause and Explanation |           |            |

**Clause:**

A procedure shall be in place to identify and control all hazards associated with receiving/accepting/purchasing of wild harvested raw materials from private independent harvesters.

**Explanation:**

Identified hazards in HACCP plan:

- '- HACCP for Shrimp - Frozen Raw revised on 03/01/2025.
- HACCP for Shrimp - Frozen Cooked revised on 03/01/2025.
- HACCP for Tilapia - Frozen Raw revised on 03/01/2025.
- GMP of Shrimp no. GMP-TEC-01 dated on 02/01/2023 and GMP of Tilapia no. GMP-01 dated on 01/10/2024.
- SSOP revised on 02/01/2025.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.8.1.2   | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Determination for acceptance shall be based on, but not limited to, HACCP criteria as indicated for source control.

**Explanation:**

Identified hazards in HACCP plan updated in 2025:

- '- Frozen Raw, Frozen Cooked: L. vannamei, P. monodon.
- Frozen Raw: Tilapia.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 2.8.1.3   | N/A        |

## Clause and Explanation

### Clause:

All raw materials acquired from wild harvest sources shall be in full compliance with local, tribal, state, federal, or international harvesting regulations and shall not be from RFMO (Regional Fisheries Management Organizations) Combined IUU Vessel List.

### Explanation:

Not application. There is not produced Wild - catch.

Only production from Farm raised: *Pangasianodon hypophthalmus*.

Traceability procedure no. PM-TEC-07 revised on 03/01/2025 and Recall Procedure no. PM-SAL-08 revised on 03/01/2025, the proper lot numbers/codes identification on related production documents and tracing every lot of material/products.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.8.2     | Yes        |
| Clause and Explanation |           |            |

### Clause:

The facility shall demonstrate control as noted in 2.8.1 through, at a minimum: the appointment of designated purchasing personnel and written purchasing procedures. (See also 2.10 - "Supplier Approval and Performance Monitoring").

### Explanation:

Follow Purchasing and Supplier assessment procedure for FISH / SHRIMP no. PM-TEC-05 revised on 03/01/2025, the related Departments Managers, Factory Director had responsible for approval processes and approve all suppliers.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.8.3     | Yes        |
| Clause and Explanation |           |            |

### Clause:

The facility shall also develop and maintain written specifications that include, at minimum, food safety, legality and quality for the items stated in clause 2.8.1.

### Explanation:

The company Food Safety Manual no. QM-QMR-02 (referred 2.2.1) clear referred to specifications, reviewed on 03/01/2025:

- RM specification no. SP-TEC-01 revised on 02/01/2025.
- Final product specification no. SP-TEC-03 revised on 02/01/2025.
- Packaging specification no. SP-TEC-05 revised on 02/01/2025.
- Chemical/ Food additive specification no. SP-TEC-04 revised on 02/01/2025.

And the specifications can be developed and applied as to customer requests.

| Pillar | Reference | Conforming |
|--------|-----------|------------|
|--------|-----------|------------|

|                               |       |     |
|-------------------------------|-------|-----|
| Food Safety                   | 2.8.4 | Yes |
| <b>Clause and Explanation</b> |       |     |

**Clause:**

The specifications shall be agreed to between the facility and their suppliers, and shall be signed, dated and authorized by appropriate parties.

**Explanation:**

Specifications were agreed between facility and suppliers (related production materials and services) and/or clearly defined, mandated in the supplier contracts.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.8.5     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Specifications shall be kept up-to-date and periodically reviewed, which shall occur at a minimum, annually.

**Explanation:**

The all specifications are reviewed and updated at least annually as per the Document Control Procedure no. FM-DCC-01 revised on 03/01/2025 and Record Control Procedure no. FM-DCC-02 revised on 03/01/2025

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.8.6     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Specifications shall be readily available for reference by designated personnel.

**Explanation:**

The all specifications are readily available for reference by designated personnel, evident by observation at Production and QA department during the audit

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.9.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall exercise proper control over any entity that is used to outsource any processes that may have an impact

on food safety, legality, quality, traceability and social responsibility. (See Annex 3 regarding traceability and the BAP star status.

**Explanation:**

The facility does not outsource service in slaughter, packing repacking/labelling and peeling or pre-treated materials. The all outsourced services as pest control, transportation, testing, ... were appropriate controlled with procedures, documents and records:

Waste collecting services were complied the national regulations with appropriate contracts as in 1.2.3

The certified third party labs used services as Intertek, Nafi 6, Tentamus Lab, ... with ISO 17025 certified numbers, with the all services contracts were checked.

- SSOP pest control in SSOP procedure on 02/01/2025, which is strictly followed for pest control, internal implement and control , they also sign contract with VFC service.

\* Pest control contract no. 96. 24/PCO - NSH signed on 10/06/2024, valid to 30/06/2025 with VFC - Song Hau branch – add: Binh Thuy district, Can Tho city, with 51 mouse traps - 12 glue traps, 36 killed insect lights. Inspector - Technical staffs of VFC: 42 peoples.

\* Internal control for mouse follow SSOP on daily, checked trend record on 11/Feb/2025 with full fill implement according to SSOP procedure. Spraying conduct on weekly basic by check record from with fullfill implement list of chemical which is approved by government for usage mouse bait, and spraying chemical using: Permekill 50EC, certified by ministry of health. Checked certificate of Mr. Le Tan Hung, Mr. Le Hong Vung who are compliance follow regulations of standard.

\* Monitoring control mouse trapping form, Monitoring control insect form from Jun/2024 to audit date.

\* Trend analysis report issued on 11/02/2025 by VFC Company - Song Hau branch, checked record for spraying chemical on 05/03/2025 in out-site warehouse, canteen, drying and washing room, toilet area,.... follow Report no. CT1S - 2503 - 22497, dosage: 20 mL/L

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.9.2     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall demonstrate control over any outsourced processing service. Control measures shall include but are not limited to: audits to full scope of SPS by the facility or third-party certification to SPS, laboratory testing of outsourced products, and traceability of outsourced products.

**Explanation:**

The outsourced services are proper controlled as in 2.9.1.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.9.3     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The control measures over such outsourced processes shall be identified, documented and monitored to ensure compliance with the full scope of the SPS standard, including its Annexes.

**Explanation:**

The conformity as in 2.9.1

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.9.4     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

There shall be a policy statement AGAINST allowing the temporary use of unapproved outsourcing service provider.

**Explanation:**

Follow Purchasing and Supplier assessment procedure for FISH / SHRIMP no. PM-TEC-05 revised on 03/01/2025 , Materials Risk Assessment in Supplier Assessment procedure, the statement against temporary use of unapproved outsourcing service provider (transport, labs, pest control...) outsourced services must be with providers on Approved Supplier List, in cases of materials were nominated by customers, emergency situations the suppliers approval process, in case the assessment have been done on the oversea countries-cannot directly onsite audit or exclusive supplier, norminated by customers, the related COAs, and depending on the material's safety risk, the lab samples for testing for ensure material quality is met before used

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.9.5     | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall not outsource the peeling and de-heading of shrimp to informal entities known as “peeling or de-heading sheds”. To be eligible for SPS certification, peeling and/or de-heading of shrimp shall only occur in establishments with valid government approvals and with legal, food safety, environmental and social criteria in place which shall be subject to audits as stated in 2.9.2. Such establishments are either,

- i) owned by the applicant facility or;
- ii) completely controlled by the applicant facility with valid agreements in place or,
- iii) must be located onsite or in close proximity to the applicant facility and included as part of the scope of the annual SPS audit.

(Note: This prohibition cited above does not include processed shrimp that are sourced from a legally approved processing plant subject to controls in clause 2.10.1 or shrimp originating from fishing vessels in compliances with clause 2.8.1.3).

(Note: Peeling or de-heading sheds are defined as independent, third-party "satellite" seasonal operation that engage in peeling or heading of shrimp, often temporarily, during peak harvest times without formal government approval and lack of controls on legal, food safety, evironmental and social processes.)

**Explanation:**

The facility does not outsource peeling or pre-treated for material.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.9.6     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall appoint a designated management person or persons with the authority to approve and/or disapprove outsourced processing activities and each associated service provider.

**Explanation:**

- As per Purchasing and Supplier assessment procedure for FISH / SHRIMP no. PM-TEC-05 revised on 03/01/2025 and Materials Risk Assessment in Supplier Assessment procedure, the related Departments Managers, Mr. Pham Song Ho - Deputy of General Director, Mrs. Nguyen Thi Phuong Chi - QA Manager, Mr. Thai Quoc Thinh - Production Director, Mr. Duong Truong Giang - Purchasing Leader, ... had responsible for approval processes, approved by Deputy of General Director.

- Supplier list no. FM- SAL-06 approved on 10/01/2025.

+ Farm - BAP certified: 01 farm - Ba Tri 2 farm (46 PONDS) - add: An Binh quarter, Tiem Tom town, Ba Tri district, Ben Tre province, Vietnam. BAP Certificate no. F11146 issued on 18/02/2025, valid to 28/03/2026 by Intertek.

+ Hatchery: Thao Nguyen Aquatic Larvae Trading and Service Production Co.Ltd. - add: Chong My B hamlet, Ham Rong commune, Nam Can district, Ca Mau province, Vietnam. Certificate no. H10539 issued on 28/10/2024, valid to 05/10/2025 by Control Union.

+ Feed: Sheng Long BioTech Co. Ltd - add: Duc Hoa Dong commune, Duc Hoa district, Long An province, Vietnam. Certificate no. M10092 issued on 31/07/2024, valid to 22/09/2025 by SGS.

+ Farm - Non BAP certified: total farms = 218 farms.

+ Chemical: 03 suppliers - Vedan VN company, Dang Hung company, Trung Hai company (provide Chlorine, Soap)

+ Additive: 04 suppliers - Win Chance, Thai Refined Sait Co, Ltd., Phu Loc company, Nam Viet Do company, Chau Au company (provide Salt, New 512, Breadcrumb, spices)

+ Packaging: 08 suppliers - An Khang company, Dong Hai Ben Tre company (cartons), Tien Thanh company, Hung Thinh company, Kim Thanh Phat company (trays); Yen Long company (decal, rider), Thanh Loi company (skinpack, POF);

+ Testing: the factory used service by Intertek, NAFI 6, Tentamus Lab; only sample checked contract no. 3324/HDNT/CCPT6-CUULONG SEAPRO is signed on 03/05/2024, valid to 31/12/2025 with NAFI 6 Lab.

+ Transportation: there is no used sub-contractor.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.9.7     | N/A        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall keep an up-to-date list of all entities they are outsourcing processes to, and the specific activity that is outsourced to each.

**Explanation:**

There is no outsource process used.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.9.8     | N/A        |
| Clause and Explanation |           |            |

**Clause:**

Specifications for outsourced processes as described in 2.9 shall be developed by the facility and included as part of a signed contract or service agreement between the facility and the provider. These specifications shall include compliance criteria associated with food safety, quality, legality, traceability and social responsibility. (See also 2.10 - "Supplier Approval and Performance Monitoring").

**Explanation:**

There is no outsource process used.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.9.9     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Specifications shall be kept up-to-date and periodically reviewed (which shall occur at a minimum, annually).  
Specifications shall be readily available for reference by designated personnel.

**Explanation:**

The all specifications are reviewed and updated at least annually as in 2.8.3, and can be accessed by relevant departments as company's decentralization

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.10.1    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall exercise proper control over any outsourced supplier or service that may have an impact on food safety, legality, quality, traceability and social responsibility. There shall be a policy statement that normally disallows the use of unapproved outsourced supplier or service provider.

Examples of commonly used services include, but are not limited to:

- \* Pest control
- \* Cleaning services
- \* Waste removal
- \* Laboratory testing
- \* Product storage/frozen warehousing
- \* Payroll and recruiting services
- \* Raw material transfer/delivery services (i.e. tender vessels, shipping courier)
- \* Laundry services (for personal protection clothing such as aprons, smocks, rain gear, gloves, etc.)
- \* Catering services
- \* Calibration services
- \* Equipment maintenance and repair

**Explanation:**

The facility does not outsource service in slaughter, packing repacking/labelling and peeling or pre-treated materials. The all outsourced services as pest control, transportation, testing, ... were appropriate controlled with procedures, documents and records:

Waste collecting services were complied the national regulations with appropriate contracts as in 1.2.3

The certified third party labs used services as Intertek, Nafi 6, Tentamus Lab, ... with ISO 17025 certified numbers, with the all services contracts were checked.

- SSOP pest control in SSOP procedure on 02/01/2025, which is strictly followed for pest control, internal implement and control , they also sign contract with VFC service.

\* Pest control contract no. 96. 24/PCO - NSH signed on 10/06/2024, valid to 30/06/2025 with VFC - Song Hau branch – add: Binh Thuy district, Can Tho city, with 51 mouse traps - 12 glue traps, 36 killed insect lights. Inspector - Technical staffs of VFC: 42 peoples.

\* Internal control for mouse follow SSOP on daily, checked trend record on 11/Feb/2025 with full fill implement according to SSOP procedure. Spraying conduct on weekly basic by check record from with fullfill implement list of chemical which is approved by government for usage mouse bait, and spraying chemical using: Permekill 50EC, certified by ministry of health. Checked certificate of Mr. Le Tan Hung, Mr. Le Hong Vung who are compliance follow regulations of standard.

\* Monitoring control mouse trapping form, Monitoring control insect form from Jun/2024 to audit date.

\* Trend analysis report issued on 11/02/2025 by VFC Company - Song Hau branch, checked record for spraying

chemical on 05/03/2025 in out-site warehouse, canteen, drying and washing room, toilet area,.... follow Report no. CT1S - 2503 - 22497, dosage: 20 mL/L

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.10.2    | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
The facility shall have a supplier approval program which includes a list of approved suppliers and service providers as described in 2.9 above. This list shall be kept up-to-date and reviewed, at a minimum, annually.

**Explanation:**  
The compliance was as in 2.8.1, 2.8.3 and 2.9.1. The supplier assessment process was conducted at least annually for approval all suppliers.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.10.3    | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
The supplier approval program shall include all suppliers described under 2.10.1. The program shall also include criteria for approval, and the facility's policy and/or procedure for temporary use of unapproved suppliers.  
Examples of criteria for approval:  
\* Suppliers must have traceability systems in place to allow trace-backs to vessel or wholesaler for wild-caught or individual farm for farmed species. (See Traceability, section 9.0)  
\* Certification information (where applicable)  
\* Certificate of analysis (for certain ingredients or additives)  
\* Regulatory Authority Audits  
\* Visual assessment (packaging materials)  
\* Supplier audit, either by plant personnel or third-party  
\* Risk assessment - especially for species with potential toxicity or allergen issues, histamine, molluscan shellfish, chemical contamination, etc.

**Explanation:**  
- The facility does not use wild-caught species. The procedures for suppliers control described under 2.8.1, 2.8.3 and 2.9.1 which mandated all production materials purchased and services procurement are made ONLY with those suppliers on AVL as per company policy. Approved suppliers of all production materials have to provide licenses, certificates, verification test results, quality statements, authority audit reports, assessment reports for complying to food safety, security and quality regulations such as details:  
  
+ Farm - BAP certified: 01 farm - Ba Tri 2 farm (46 PONDS) - add: An Binh quarter, Tiem Tom town, Ba Tri district, Ben Tre province, Vietnam. BAP Certificate no. F11146 issued on 18/02/2025, valid to 28/03/2026 by Intertek.  
+ Hatchery: Thao Nguyen Aquatic Larvae Trading and Service Production Co.Ltd. - add: Chong My B hamlet, Ham Rong commune, Nam Can district, Ca Mau province, Vietnam. Certificate no. H10539 issued on 28/10/2024, valid to 05/10/2025 by Control Union.  
+ Feed: Sheng Long BioTech Co. Ltd - add: Duc Hoa Dong commune, Duc Hoa district, Long An province, Vietnam. Certificate no. M10092 issued on 31/07/2024, valid to 22/09/2025 by SGS.  
+ Farm - Non BAP certified: total farms = 218 farms.  
+ Chemical: 03 suppliers - Vedan VN company, Dang Hung company, Trung Hai company (provide Chlorine, Soap)  
+ Additive: 04 suppliers - Win Chance, Thai Refined Sait Co, Ltd., Phu Loc company, Nam Viet Do company, Chau Au company (provide Salt, New 512, Breadcrumb, spices)

- + Packaging: 08 suppliers - An Khang company, Dong Hai Ben Tre company (cartons), Tien Thanh company, Hung Thinh company, Kim Thanh Phat company (trays); Yen Long company (decal, rider), Thanh Loi company (skinpack, POF);
- + Testing: the factory used service by Intertek, NAFI 6, Tentamus Lab; only sample checked contract no. 3324/HDNT/CCPT6-CUULONG SEAPRO is signed on 03/05/2024, valid to 31/12/2025 with NAFI 6 Lab.
- + Transportation: there is no used sub-contractor.
- Supplier evaluation records are retained on file, it's acceptable based on record of audited supplier was reviewed, the checklist audited following main criterias consisting of quality/traceability/social responsibility, serve, delivery, capacity,.. All suppliers of raw material, packaging and services have to be approved by Director, that's ongoing assessment every 12 months, depend on risk level of materials/ingredients facility will be consider onsite/off-site audit method according to risk assessment and questionnaires sheet for fraud/allergens/GMO/composition/use/cross contamination and Food safety based HACCP plan like shrimp testing each lot on bacterial & chemicals by external lab when receiving available reviewed.
- All services licensed by Government for business operation (hazardous waste deposal, pest control, high cleaning, transportation, etc.) – testing service: Intertek, Nafi Lab, Tentamus Lab (required ISO 17025 or equal accreditation) all that updated available at QA department.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.10.4    | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
The facility shall have in place a procedure for regularly monitoring the performance of the suppliers including those described in 2.8 and 2.9. This monitoring shall be effective and occur annually, at a minimum. Acceptable performance criteria shall be defined as well as actions to be taken where performance does not meet criteria. The results of the performance assessments and follow-up actions shall be recorded.

**Explanation:**  
Purchasing and Supplier assessment procedure no. PM-TEC-05 revised on 03/01/2025. Supplier evaluation records are retained on file, it's acceptable based on record of audited supplier described and was reviewed for each supplier - included packaging, material, additive, chemical,... the checklist audited following main criterias consisting of quality/traceability/social responsibility, serve, delivery, capacity,.. All suppliers of raw material, packaging and services have to be approved by Director that's ongoing assessment every 12 months, depend on risk level of materials/ingredients facility will be consider onsite/off-site audit method according to risk assessment and questionnaires sheet. Testing each lot on microbiology (TPC, E.Coli, Salmonella,...) & antibiotic (CAP, AOZ.AMOZ, Enpro, Cipro,Tetracyline...) by external lab when receiving available reviewed.

All services licensed by Government for business operation (hazardous waste deposal, pest control, transportation, etc.) – testing service requires ISO 17025 or equal accreditation include as Intertek, Eurofin, Warrentek, ... all that updated available in approved list.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.11.1    | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
The facility shall have a written document control procedure in place that ensures all documents and procedures necessary for compliance with the full scope of the Seafood Processing Standard (including Annexes) are in place and effectively controlled.

**Explanation:**

Document Control Procedure no. FM-DCC-01 revised on 03/01/2025 in place for develop and apply to ensures all documents and procedures necessary for compliance with the full scope of the Seafood Processing Standard (including Annexes) and effectively controlled, the external document list on file is seen.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.11.2    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The document control procedure shall include how versions are controlled, persons with the authority to modify and authorize them, and measures to ensure outdated or obsolete versions are not used.

**Explanation:**

Assigned document-record keeper/the company's secretary keeps signs off dated documents/records for discard; The related Department Managers review for document modification, Director is identified as person approve the all documents as to Document Control Procedure no. FM-DCC-01 revised on 03/01/2025 and Record Control Procedure no. FM-DCC-02 revised on 03/01/2025.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.12.1    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall prepare and implement standard operating procedures, quality procedures, food safety management procedures, social accountability procedures, and work instructions for all processes and operations having an effect on product safety, legality and quality.

**Explanation:**

Beside HACCP plans, GMPs, SSOPs, Quality Manual ... the company has more than 39 procedures and instructions for all processing lines, written programs, plans, work guidelines and documents covering the operation scope of the QMS with effect on product safety, legality and quality which is showed in list on 10/01/2025.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.12.2    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall have documented Sanitation Standard Operation Procedures (SSOPs), Good Manufacturing Practices (GMPs), and Hygiene policies and procedures that comply with the standards of both the country in which the facility is located and those countries that receive the final products.

**Explanation:**

The facility documented SSOPs reviewed on 02/01/2025, GMP of Shrimp no. GMP-TEC-01 dated on 02/01/2023 and GMP of Tilapia no. GMP-01 dated on 01/10/2024, the company's regulations were developed based on standards approved by Nafiqad (Vietnam) covering basic international SSOP requirements.

The factory has separated high risk area, low risk area, Enclosed area to manage for risks in production stages:

- + High risk area: Peeling HLSO area, Cooked area, Freezing area.
- + Enclosed area: Cold warehouse, Packing area.
- + Low risk area: the other areas

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.13.1    | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
The facility shall maintain records that demonstrate the effective control of product and systems to ensure compliance with the full scope of the Seafood Processing Standard (including its Annexes). Electronic records are acceptable provided they are easily accessible during the audit.

**Explanation:**  
The facility maintained records that demonstrate the effective control of product and systems follow Document Control Procedure no. FM-DCC-01 revised on 03/01/2025 and Record Control Procedure no. FM-DCC-02 revised on 03/01/2025.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.13.2    | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
The facility shall ensure that all records are 100% complete, securely stored, and readily accessible when needed.

**Explanation:**  
Documents and records of company are kept securely in related department and readily available, were dated, signed by the responsible personnel and also verified by head of each department or authorized personal. The selected records reviewed and completed follow BAP requirement.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.13.3    | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
Records shall be retained for a time period required to meet customer or legal requirements. At a minimum this shall be product shelf life plus one year.

**Explanation:**

Records are retained at least for 3 years (product shelf-life plus 1 year) as defined in Document Control Procedure no. FM-DCC-01 revised on 03/01/2025 and Record Control Procedure no. FM-DCC-02 revised on 03/01/2025.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.13.4    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All food safety, quality, sanitation, and other records shall be filled out according to the frequencies specified in their associated plans (Quality Manual, HACCP plan, SSOP, GMP and Hygiene plans and policies).

**Explanation:**

All food safety, quality, sanitation and related records are filled out according to the frequencies specified in the associated plans (HACCP plans, SSOPs, GMPs and relevant policies/procedures).

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.13.5    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All monitoring and corrective action records shall be reviewed by an individual other than the person filling them out, and who is qualified to make such evaluations.

**Explanation:**

All company monitoring and corrective action records are reviewed by the Managers of QA department who were other than the person filling them out, and have qualified by appropriate trained as in 2.4.4.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.13.6    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All records and other documentation shall be prepared accurately and not show evidence or indication of falsification.

**Explanation:**

The selected records for review during the audit were not showed evidence of falsification. If there is any errors in monitoring records must be re-written or crossed out, re-recorded correct results and signed of monitoring staff and verified by HACCP team leader. There is not correction of monitoring in records observed.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.13.7    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Where local, national, or international government auditing or inspection programs exist, these records shall be made available for review by the GAA auditor.

**Explanation:**

The records of local, or national, or government audits were on file and readily available for review such as:

- DL31 (factory 2): Food safety HACCP certification is issued by The National Agro-Forestry-Fisheries Quality Assurance Department - Southern Region (SRA), this NAFIQAD VI inspection report on 27/11/2024, resulted: 09 Ma, 01 Mi; CAR and corrective action on 10/12/2024 which are available.
- DL326 (factory 1): Food safety HACCP certification is issued by The National Agro-Forestry-Fisheries Quality Assurance Department - Southern Region (SRA), this NAFIQAD VI inspection report on 27/11/2024, resulted: 07 Ma, 02 Mi; CAR and corrective action on 07/12/2024 which are available.
- Fire and Fighting Drill report on 11/01/2024 by Police of Tra Vinh province. Decision no. CL/QD/2022-47 issued on 14/06/2022 for Fire and Fighting Team for 25 employees, Leader: Mr. Le Thanh Tan. Method of Fire and Fighting no. 24/2023-PA-PCCC issued on 12/05/2023, and approved by Police of Tra Vinh province.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.13.8    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

HACCP Records shall be reviewed by a HACCP-trained individual. For the records review of Low Acid Canned Foods (LACFs) product records reviewer must have had a higher level of training, for example; completion of the US FDA Better Process Control School course or equivalent, and who has successfully completed training in the development and application of risk-based preventative controls.

**Explanation:**

HACCP records are reviewed by the HACCP Team Leaders (trained by NAFIQAD) whose certificate is on file. There is no low acid canned food produced.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.14.1    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall ensure that procedures for the determination and implementation of corrective action, in the event of any non-conformity, are prepared and documented. These shall cover the full scope of the SPS Standard (including its Annexes) and shall also address how future reoccurrences will be prevented.

**Explanation:**

Instruction for Corrective & Preventive Action procedure no. PM-QMR-02 revised on 03/01/2025 in Controlling for Non-conformity procedure no. PM-TEC-10 revised on 03/01/2025, were developed and implemented with steps in properly

details to be taken for the correcting/preventing of all potential and actual non-conformities.  
Checked the corrective action summary report on 17/01/2025 for monitoring the processing, sanitation, hygiene, products, ... showed the appropriate root cause analysis, appropriate corrective and preventive actions are done on 23/01/2025, i.e.: CARs completed are checked.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.14.2    | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
Non-conformities must be recorded, and it is the facility's responsibility to investigate the cause of the problem(s) and ensure that an adequate response is taken by specified personnel.

**Explanation:**  
Corrective actions records was defined in procured as in 2.14.1 including the facility's responsibility to investigate the cause of the problems and adequate response was taken by assigned personnel.  
Checking Summaried customer complaint in 2024: Record of complaint on 17/01/2025, cause: mistake of net weighing.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.14.3    | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
These actions shall be included in a regular review of activities and systems. If time scales for actions are not met, it is expected that the reason for this is recorded. The review shall include the effectiveness of the action (e.g. whether the action has ensured that similar non-conformities will not occur).

**Explanation:**  
- CARs clear included the sign of reviewer/approver (QA Director - management representative) with confirmation the efectiveness of corrective actions, there is no case of time scales for actions are not met.  
- Corrective & Preventive Action procedure no. PM-QMR-02 revised on 03/01/2025 in Controlling for Non-conformity procedure no. PM-TEC-10 revised on 03/01/2025, define what actions must be done in case of time scales for actions are not met, that reason and how to do next for complete the corrective actions for non-conformity adn ensure similar non-conformity recurrence.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.15.1    | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
The facility shall ensure that any product which does not conform to requirements, is clearly identified and controlled to prevent unintended use or delivery. This shall include all products that do not conform to food safety, quality, legality, or customer specification requirements.

**Explanation:**

Corrective & Preventive Action procedure no. PM-QMR-02 revised on 03/01/2025 in Controlling for Non-conformity procedure no. PM-TEC-10 revised on 03/01/2025, are developed and implemented to prevent unintended use or delivery the non conformity, include non conform to food safety, quality, legality, or customer specification requirements, checked record of ... showed compliance.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.15.2    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

These activities shall be defined in a documented procedure that is securely stored and readily accessible when needed.

**Explanation:**

The appropriate actions/methods are clearly defined in Corrective & Preventive Action procedure no. PM-QMR-02 revised on 03/01/2025 in Controlling for Non-conformity procedure no. PM-TEC-10 revised on 03/01/2025, checked the corrective action summary report on 17/01/2025 with 07 non-conformity from monitoring the processing, sanitation, hygiene, products, ... showed the appropriate root cause analysis, appropriate corrective and preventive actions are done, CARs completed are checked.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.16.1    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall have a documented procedure that describes how product safety and quality will be maintained in the event of a serious incident such as fire, flood, chemical leaks, extended power outages, and structural integrity issues.

**Explanation:**

The incident is managed in Security & Food Defense Control Procedure issued on 03/01/2025 defined emergency incidents such as fire, flooding, explosion, power outage; sabotage, worker safety issues, breakdown of product transportation are properly addressed, ...; clear covered how product safety and quality will be maintained and managed.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.16.2    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Serious incidents that occur at the facility as described in 2.16.1 shall be documented. Records of product handling and disposition during and after the incident shall be maintained. Facility shall also have a description of how business continuity will be maintained in the event of a serious incident. This shall cover at a minimum how product integrity, worker safety and key facility operations will be maintained.

**Explanation:**

There is no incident occurred last year.  
Emergency control procedure revised on 03/01/2025.  
On-site checked that compliance, the training course and enforcement for handking incident relate to spilled liquid, prevent fire during welding activities kept available.  
'- The training safety working and hygiene by Training Health Safety 3rd and Occupational Safety Co.,Ltd - TSIC (chemical storing/handling/using, operating high pressure equipment, mechanism, forklift and chemical) follow Decree 44/2016/ND-CP. Sample checked:  
'- Group 1:trained on 26/10/2024 for 07 employees.  
- Group 2: trained on 23-25/10/2024 for 10 employees.  
- Group 3: trained on 31/10 - 09/11/2024 follow Decision no. 2828-2024/QD-TSIC on 13/11/2024 for 34 employees.  
Checked training for using chemical: 03 employees (cert no. TSIC-2024/TAT-T/45887, valid to 13/11/2026), training for used boiler: 03 staffs (cert no. TSIC-2024/TAT-T/45911, valid to 13/11/2026); training for used forklift: 05 employees (cert no. TSIC-2024/TAT-T/45879, valid to 13/11/2026); training for electricity safety: 05 employees (cert no. TSIC-2024/TAT-T/45902, valid to 13/11/2026), training for welding safety, convenient equipment: 02 staffs (cert no. TSIC-2024/TAT-T/45909, valid to 13/11/2026).  
- Group 4: trained on 29-30/10/2024 for 354 employees.  
- Group 5: trained on 28/10/2024 for 02 staffs.  
- Group 6: trained on 11/11/2024 for 20 employees.  
- First Aid: trained on 23/03/2024 for 18 employees follow Contract no. 65/HDHL/TSIC-CUULONG/2025 is signed on 01/03/2025. Checked certificate no. 33/ BNN-2024 and certificate no. 223/ BNN-2024 issued on 23/03/2025, valid to 1 years by CDC Tra Vinh.  
  
- Fire and Fighting: trained on 09 - 15/10/2024 for 25 staffs by Fire and Fighting Police of Tra Vinh province follow Decision for training no. 21/CNHL - CS PCCC on 16/102/2024.  
- Fire and Fighting Drill report on 11/01/2024 by Police of Tra Vinh province. Decision no. CL/QD/2022-47 issued on 14/06/2022 for Fire and Fighting Team for 25 employees, Leader: Mr. Le Thanh Tan. Method of Fire and Fighting no. 24/2023-PA-PCCC issued on 12/05/2023, and approved by Police of Tra Vinh province.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.17.1    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

There shall be a written Recall Plan that addresses how product that has been shipped will be identified, located, and recalled in the event of rejection or non-conformity related to food safety, legality or quality. This plan shall also ensure that non-conforming or recalled products are not mixed with others or released inappropriately.

**Explanation:**

Traceability procedure no. PM-TEC-07 revised on 03/01/2025 and Recall Procedure no. PM-SAL-08 revised on 02/01/2025, referred internal traceability system defined how shipped products were identified, located, and recalled in the event of rejection or non-conformity related to food safety, legality or quality, also applied for products not mixed with others or released inappropriately.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.17.2    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The Recall Plan shall list all personnel that are part of the "recall team."

**Explanation:**

Follow Traceability procedure no. PM-TEC-07 revised on 03/01/2025 and Recall Procedure no. PM-SAL-08 revised on 02/01/2025, HACCP Team and Recall team, QA Manager is a team leader, enclosed phone numbers of team members and of need-to-notify authorities, related entity are listed.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.17.3    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The recall plan shall be tested at a minimum annually through a "mock recall" test. The results of the test shall be documented. The results shall identify, at a minimum: the "mock" incident, identification of all product affected and where it was shipped, how customers that received it were (or would have been) notified, and what percentage of product was successfully identified to be "recalled". Each test shall also record how long the mock recall took.

**Explanation:**

Mock recall is conducted once per year.

'- Traceability result archived about 02 - 03 hours, recall decision by Director, record is well maintained with clear responsibilities, communication, no further improvements needed. All product quantity was shipped and storing in customer cold storage.

- Mock recall records is implemented on 10/01/2025 for production date: 21/09/2024, Testing antibiotic report issued on 20/09/2024 by internal lab - Vilas 365.

+ L.vannamei - Receiving material on 21/09/2024 with quantity: 4,420 kgs from Tran Tung Lam farm (Non- BAP material) - add: Ba Nhi hamlet, Don Xuan commune, Duyen Hai district, Tra Vinh province, code G0021 - 0416.

+ Material: 4,420 kgs --> HLSO: 2922.5 kgs --> After PTO / washing: 2,609.5 kgs (size 31/40) + 109.1 kgs (size 26/30) + 103.7 kgs (size 51/60) --> Breaded stage: used Coconut flour = 1,161.1 kgs and breadcrumb = 1,448.1 kgs --> packing size 25 gr/pc: 1,043 cases / 5,218.7 kgs, temporary carton: 109.1 kgs (size 26/30) + 103.7 kgs (size 51/60).

+ Loading on 19/10/2024, customer: Opportunity Traders INC. – Canada, factory: DL31, follow Invoice no. 278/OTI - CAN/24 on 16/10/2024, vessel name: Seaspan Falcon 0010E, cont/ seal: TCLU1302106/ 24H0316858, B/L no. HDMU8GNM22068800, total quantity of contract : 1,925 cases / 9,238.28 kgs with 04 types of products, only sample checked 01 product: Frozen Pre-fried Coconut Breaded Torpedo Vannamei shrimp, packing: 10 pcs (250 gr) x 20 boxes/ case, quantity: 403 cases/ 2,015 kgs.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 2.17.4    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The "mock recall" trials shall successfully identify 100% of the product (except for natural wastage e.g. drip and weight tolerances due to the use of tares and equipment accuracy). Corrective action shall be taken for any deficiencies identified in the mock recall or traceability system. These corrective actions shall be documented.

**Explanation:**

The mock recall exercise successfully identified of the product, there was no deficiency in the traceability system and the exercise.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.17.5    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

There shall be a procedure that identifies a designated area for recalled product as well as a designated management person for determining disposition or disposal.

**Explanation:**

Corrective & Preventive Action procedure no. PM-QMR-02 revised on 03/01/2025 in Controlling for Non-conformity procedure no. PM-TEC-10 revised on 03/01/2025 and Traceability procedure no. PM-TEC-07 revised on 03/01/2025 and Recall Procedure no. PM-SAL-08 revised on 02/01/2025, identified a designated area for recalled product, management person responsible for disposition or disposal which was covered in mock recall in 2.17.3.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.18.1    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall prepare and implement an effective system for the management of customer complaints to control and correct shortcomings in food safety, quality and legality.

**Explanation:**

Customer Complaint Procedure no. PM-SAL-09 revised on 02/01/2025, Corrective & Preventive Action procedure no. PM-QMR-02 revised on 03/01/2025 in Controlling for Non-conformity procedure no. PM-TEC-10 revised on 03/01/2025, were in place with adequate records showed the company's effective system for the management of customer complaints to control and correct shortcomings in food safety, quality and legality.

In addition the corrective actions, preventive actions also perform to prevent re-occurring issue and review for improvement.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 2.18.2    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

All customer complaints shall be documented. Records shall include: the nature of the complaint, investigation, product affected, root cause analysis, corrective and preventive action, product disposition where appropriate, and final complaint resolution.

**Explanation:**

The customers' complaints records are documented with the nature of the complaint, investigation, product affected, root cause analysis, corrective and preventive actions, appropriate product disposition, the final complaint resolution are satisfied customers.

There is no customer's complaint from the previous audit.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.1.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

All elements of the facility's Food Safety Management System (e.g. the HACCP, GMP, Hygiene, SSOP, Food Defense Plan, and other related plans) shall be documented, implemented, maintained and continually improved.

**Explanation:**

All elements of company's QMS/FSMS (HACCP, GMP, Hygiene, SSOP, Food Defense Plan, and other procedures, plans, ... and related report/records) were implemented, documented and maintained; records are written in details and kept on file at related departments.

Facility QMS is reviewed at minimum annually; continuous improvement is evident through review of records of corrective action, preventive actions, internal audit, training and meeting minutes which were kept on file.

Facility QMS review is tabled at the Management Review in 12 months/2024 on 10/01/2025 and HACCP verification is implemented on 06/01/2025.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.2.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility's HACCP system shall be systematic, comprehensive and thorough and shall be in compliance with both local and national legislation and the legislation of the countries the facility exports to.

**Explanation:**

The HACCP system is systematic, comprehensive and thorough, the system is developed based on Nafiqad, Codex, USFDA Seafood HACCP, Fish & Fishery Products Hazards and Control Guide of USFDA and GAA SPS standard requirements.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.2.2     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The HACCP plan and hazard analysis shall include, at minimum (depending upon the country of operation and the country to which the product will be exported), at least those hazards identified by Codex Alimentarius, or the USFDA's "Fish and Fisheries Products Hazards and Controls Guide" (aka "FDA Hazards and Controls Guide"), current edition. Where local or export country(ies) requirements are stricter, those requirements shall prevail. In the absence of specific legislation or guidance for local or export country(ies), the hazards defined in the aforementioned "FDA Hazards and Controls Guide" shall become the default position to which all facilities shall comply.

**Explanation:**

Follow requirements of hazards identified in HACCP plan of farm raised product and according to US FDA Hazards and Controls Guide, Annex of BAP standard.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.2.3     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The scope of the HACCP system shall be defined per product, per process line/or process-location. It shall include verified process flow diagram(s), the description of the product and its presentation(s), intended use, and method of distribution. The accuracy of the process flow diagram shall be verified, at a minimum, annually by all members of the HACCP team.

**Explanation:**

- The current HACCP plans for all products revised on 03/01/2025. There were appropriate process flow diagrams, the products description, intended uses, method of distribution, storage condition and shelf life for each main product group. The accuracy of the process were reviewed.

- Sample checked Flow-diagram of frozen raw - shrimp: Receiving – Washing – Pre processing – Washing – PTO/PD - Sizing – Washing/ Soaking – Grading – Tray Arranging – Pre/ Freezing/Glazing – Packing – Metal Deteting – Storing/ Shipping.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.2.4     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All facilities shall apply the seven HACCP-principles to the HACCP System.

**Explanation:**

The facility's HACCP plans followed the seven HACCP-principles to the HACCP System. All steps are documented in the HACCP manuals and plans were reviewed during the audit

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.2.5     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All Critical Control Points (CCPs) shall be properly identified and procedures accurately followed in order to control or prevent hazards.

**Explanation:**

In HACCP plans of the company there were CCPs are correctly identified, documented and controlled which are available. See details in 2.7.1.

Verification for HACCP plan is implemented on 06/01/2025 by All members of HACCP team.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.2.6     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The HACCP plan and hazard analysis shall include a list of all allergens present at the facility, including the various species of seafood handled, and each species must be identified by their scientific name. All allergens shall be effectively controlled throughout receipt, storage, handling and use.

**Explanation:**

The HACCP plans and hazard analysis identified and control allergens for fish follow customer requirements, EU and FDA market. There is also a related and separate Allergen Control Procedure no. PM-TEC-06 revised on 03/01/2025, fish allergen and included the allergen list presented in factory on file and readily available for reference.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.2.7     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

In addition to the requirements stated in 3.2.6, the facility shall demonstrate that they have adequately labeled the presence of allergens. The HACCP plan must address how the facility will label the presence of allergens in the finished product.

**Explanation:**

Receiving QC will check allergens information present on the label right receiving time and before released to packing process.

As per Allergens control point in HACCP plan, there is fully action of checking information in labelling, had form/record for monitoring of allergen controlling in factory, assessment for supplier which providing battermix, breaded powder, choosing supplier compliant with this procedure.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.2.8     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All critical limits set at each CCP shall be properly determined and followed. Critical limits shall be based on validated processes, industry standards or scientific and regulatory guidance.

**Explanation:**

The critical limits were proper set for all CCPs, details as in 3.2.5 (based on validated processes and on the industry standards: validation/ verification done on 20/01/2025, industry standard following the authority regulations/Nafiqad, Codex and the US FDA Hazards and Controls Guide) are properly identified.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.2.9     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Monitoring procedures adequate to control each hazard at each CCP shall be developed and documented in the HACCP plan. These procedures shall include the monitoring frequency, methods, responsible employees, and associated records.

**Explanation:**

The monitoring protocols have been defined in the applicant HACCP plan, the monitoring frequency, operators and methods are adequate to control hazards and carried out as detailed in the HACCP plans as referred in 3.2.5 including the responsible employees, these form records CCPs were seen during the audit:

In HACCP plans of the company there were CCPs which are correctly identified, documented and controlled which are available. See details in 2.7.1.

Verification for HACCP plan is implemented on 06/01/2025 by all members of HACCP team, including frequency, responsible staff; related signed monitoring records are duly kept on file, the processing monitoring records of production were reviewed.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.2.10    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall identify in the HACCP plan, corrective actions that shall be taken any time a critical limit is not met at any CCP. The corrective actions taken shall be documented. The corrective actions shall include product disposition, as well as root cause and future prevention. (Reference also clause 2.15 "Control of Non-Conformity").

**Explanation:**

Corrective action established for each CCP, in case of deviation, corrective action will be taken detailed in HACCP plan. No deviation find during the audit.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.2.11    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

A properly functioning metal detector or x-ray machine shall be in place to check all frozen finished product unless the facility can demonstrate, through hazard analysis in its HACCP Plan, that it is not reasonably likely to expect that metal fragments could enter the food.

**Explanation:**

There were functioning metal detectors (05 pcs: 03 pcs of DL31 - factory 2, 02 pcs of DL326 - factory 1), used for checking for all frozen finished products as HACCP plans. In factory the safety operation conditions and the machine was adequate designed, installed, set up, used, checked, maintained and calibrated to ensure eliminate and preventv metal fragments could enter the food.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.2.12    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Facilities shall include in the hazard analysis, potential hazards from environmental contaminants at the farm or harvest sites they purchase from. This includes chemicals, pesticides or heavy metals that may originate from industrial or agricultural operations near the producing farm or harvest sites.

**Explanation:**

The hazard analysis (in HACCP plans) includes the potential hazard from environmental contaminants; the plant constantly monitors Nafiqad monthly results of tests preformed by Nafiqad for environmental contaminants and banned drug in aquaculture areas (farm-raised only) in the South Regions of VN giving test result of potential environmental contaminants-heavy metals, pesticide and antibiotics (if having).  
Potential hazard of contaminants, at farm level, is addressed in HACCP plans, raw material test results are kept on file.  
The facility raw material sources from suppliers on AVL which source raw material from aquaculture areas which is monitored, controlled and approved by Nafiqad for farms in Vietnam (Nafiqad South region notifies monthly results of testing antibiotics and environment contaminant chemicals).  
Potential hazard of contaminants, at farm level, is addressed in HACCP plans, raw material test results are kept on file.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.2.13    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The HACCP plan shall include monitoring at reception (i.e. receiving) for residues of the aquaculture drugs listed in Annex 4, Table II as appropriate for the species.  
The facility shall collect 1 sample per receiving lot. (See Annex 1 Glossary for the definitions of "Receiving Lot - Farm Suppliers" and "Receiving Lot - Plant Suppliers").  
The facility must have a well-documented testing program in place. Where this program deviates from that specified above (1 sample per receiving lot) the facility must demonstrate that this is based on risk assessment or historical analysis of test results. Refer to Annex 4 Guidelines for testing requirements for details and clarification on reduction of requirements.  
(Note: Tests may be performed by qualified in-house laboratories or by use of third-party labs.)

**Explanation:**

Risk Analysis in HACCP plans, Risk assessment report year 2024 for all related risk including chemical aquaculture drug tests which was defined at CCP Receiving Verification Plan, follow Risk of food safety procedure on 03/01/2025 with appropriate frequency for every lots for some drugs/chemicals, performed at quaterly by external lab.  
HACCP plans for every raw material lots - tested aquaculture drug - were taking samples as per HACCP plan, based on national requirements and the countries requirements where the products are imported, the facility was monitored by

Nafiqad monthly results of tests performed by Nafiqad for environmental contaminants and banned drug in aquaculture areas (farm-raised only) in the Middle & South Regions of VN, giving test result of potential environmental contaminants- heavy metals, pesticide and antibiotics.

- Material - Tilapia: sample code L2915 from Ba Tri 2 farm, Testing report no. 111509HL issued on 21/11/2024 by NAFI VI Lab – VLAT 1.1669, parameter: Dieldrin, Aldrin, DDT, Hexachlorobenzene.
- Material - Tilapia: sample code L3015 from Ba Tri 2 farm, Testing report no. 111510HL issued on 21/11/2024 by NAFI VI Lab – VLAT 1.1669, parameter: Cd, Hg, Pb, microbiology.
- Material - Tilapia: sample code L0420 from Ba Tri 2 farm, Testing report no. 112004HL issued on 25/11/2024 by NAFI VI Lab – VLAT 1.1669, parameter: PAHs (polycyclic aromatic hydrocarbons).
- Material - Tilapia: sample code L0405 from Ba Tri 2 farm, Testing report no. 110505HL issued on 13/11/2024 by NAFI VI Lab – VLAT 1.1669, parameter: 38 parameters of antibiotic.
- Material - L.vannamei: sample code L4217 from Ba Tri 2 farm, Testing report no. 021719HL issued on 21/02/2025 by NAFI VI Lab – VLAT 1.1669, parameter: 64 parameters of pesticide.
- Material - L.vannamei: sample code L4217 from Ba Tri 2 farm, Testing report no. 021720VL issued on 19/02/2025 by NAFI VI Lab – VLAT 1.1669, parameter: microbiology.
- Material - P. monodon: sample code L4419 from Ba Tri 2 farm, Testing report no. 021723HL issued on 21/02/2025 by NAFI VI Lab – VLAT 1.1669, parameter: 64 parameters of pesticide.
- Material - P. monodon: sample code L4419 from Ba Tri 2 farm, Testing report no. 021724VL issued on 19/02/2025 by NAFI VI Lab – VLAT 1.1669, parameter: microbiology.

The company tested for aquaculture drugs residues of every material lots with parameters complied to BAP standard requirements/Annex 4 and other remained requirements of national authority and products' imported countries.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.2.14    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Antibiotics or chemicals that are proactively prohibited in the producing or importing country shall not be used in feeds or any other form of treatment. Further, the facility shall include in their HACCP plan, testing for other approved and unapproved and/or banned drugs at reception, beyond those listed in Annex 4, Table II, where compliance with local or country of export laws or buyer specifications require it. (Refer to Standard 1 - "Regulatory Management" system requirements).

**Explanation:**

There was no used antibiotic or proactively prohibited chemical in farming. The HACCP plans analysis and Risk assessment also addressed to testing the limited to use aquaculture drugs and testing as in 3.2.13 as above. The facility constantly monitors Nafiqad monthly results of tests performed by Nafiqad for environmental contaminants and banned drug in aquaculture areas (farm raised only) in the Middle & South Regions of VN giving test result of potential environmental contaminants.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.2.15    | N/A        |
| Clause and Explanation |           |            |

**Clause:**

For Re-processors: Processors in this category that receive processed product from a Primary (first) processor, compliance with clause 3.2.13 is required in one or more of the following ways:

- A. Address the hazard in the hazard analysis and conduct testing at reception;
- B. Address the hazard in the hazard analysis and justify, where the conclusion is that the primary processor must control

it, how that is to be assured (i.e. incorporate the requirement for them to test as part of the Purchasing specifications and Supplier Approval and Performance Monitoring requirements in sections 2.8 and 2.10). Test reports shall be obtained from the primary processors.

**Explanation:**

Not application. The facility is a primary processing plant.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.3.1     | N/A        |
| Clause and Explanation |           |            |

**Clause:**

Facilities producing Thermally Processed Low-Acid Foods Packaged in Hermetically Sealed Containers (referred to as LACFs) shall be compliant with US FDA or equivalent regulations in both country of origin and the countries of export governing processing of these products.

**Explanation:**

The facility does not produce low acid canned food.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.4.1     | N/A        |
| Clause and Explanation |           |            |

**Clause:**

Facilities producing cured, salted, and/or smoked products shall apply the guidelines for such products as specified in the AFDO Code for Cured, Salted, and Smoked Fish or equivalent in both country of origin and the countries of export.

**Explanation:**

The facility does not produce cured, salted and smoked fish.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.5.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The HACCP Team shall meet regularly to review HACCP compliance and assess the need for plan revisions. The team shall consist of appropriately qualified multi-disciplinary personnel (i.e. operations, quality assurance, and engineering/maintenance, at the very least) with a designated team leader defined. Such reviews shall be conducted to assess effectiveness and shall be conducted in advance of any change in the product, processes, ingredients, etc. that may have an impact on food safety. Records of these meetings shall be kept. Where there have not been any changes, such meetings and plan assessments shall occur at minimum annually.

**Explanation:**

HACCP plans shall be reviewed at least annually or when any change to the food safety, quality and security management system and food safety objectives to accommodate new standards required by SPS standard and authorities, customers 's requirements. The HACCP team consisted of appropriately qualified multi-disciplinary personnel as in 2.4.4. HACCP System verification on 06/01/2025.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.5.2     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Such a review shall also evaluate the need for changes to other components of the facility's food safety management system, including but not limited to specifications, outsourced activities, supplier performance monitoring, food safety policy and food safety objectives. Usage of chemicals shall also be reviewed to ensure that such usage conforms to the regulations of both the country where production occurs, and the country to which the products will be exported.

**Explanation:**

HACCP plans were reviewed at least annually or when any change to other components of the facility's food safety management system. HACCP System verification on 06/01/2025 with evaluation of specifications, outsourced service, supplier performance monitoring, food safety policy and food safety objectives, chemical using,... based on the regulations of authorities and the countries where the products will be exported.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.6.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall have a documented food fraud vulnerability assessment procedure (VACCP Vulnerability Assessment Critical Control Points) in place to identify potential vulnerability and prioritize food fraud mitigation measures.

**Explanation:**

Describes at Vulnerability risk procedure no. PM-TEC-25 revised on 03/01/2025, the organization built a documented assessment (Vulnerability Assessment) on all raw materials or group of raw materials to assess the potential risks of adulteration or substitution based on historical evidence substitution or adulteration, economic factors which may make adulteration or substitution more attractive, ease to access to raw material thru supply chain, sophistication of routine testing to identify adulterants, nature of raw materials, etc.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.6.2     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The food fraud plan and risk assessment shall be reviewed, at minimum, annually.

**Explanation:**

Analysis sheet revised and reviewed on 15/01/2025 by QA Manager.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.6.3     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall have a documented plan in place that specifies the measures the organization has implemented to mitigate the public health risks from the identified food fraud vulnerabilities including those that might arise due to outsourced activities.

**Explanation:**

Vulnerability risk procedure no. PM-TEC-25 revised on 03/01/2025, specified measures of suppliers control processes have proper implemented to mitigate the public health risks from the identified food fraud vulnerabilities including those that might arise due to outsourced activities.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.6.4     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility's Food fraud mitigation plan shall be supported by the organization's Food Safety Management System.

**Explanation:**

The facility's Food fraud mitigation plan in Food fraud prevention procedure issued on 09/01/2025 as mentioned in 3.6.3 had clear, appropriate plans, monitoring and control measures as evidences that were supported by facility's Food Safety Management System (CCP, HACCP plan).

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.7.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall have a documented risk assessment system and procedure (TACCP - Threat Assessment Critical Control Points) in place to identify and address food defense risks. This shall be established, implemented and maintained to prevent, reduce or eliminate these risks and shall be included in the facility's Food Safety Management System. The Food Defense plan and risk assessment shall be reviewed, at minimum, annually. (Note: Food Defense risks are facility security/sabotage related. For instance: tampering or adulteration of product or the water supply by entry of unauthorized personnel, entry by disgruntled or terminated employees, uncontrolled access to storage areas, or access to and misuse of toxic compounds in the facility).

**Explanation:**

Food Defense Procedure no. PM-TEC-14 revised on 03/01/2025 and other procedures as mentioned in 3.6.3 were established, implemented and maintained to prevent, reduce and eliminate the related risks and included in the facility's Food Safety Management System installed throughout facility/fish processing lines/ applied for monitoring all operations and personal present in company premise (water treatment system, cold storage, packaging and chemical storage, finished product loading dock/cold truck, monitoring the terminated employees, responsible only for persons used chemicals/ingredients ...) are established for the movement control of workers and contractors/visitors.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.7.2     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
Employee members responsible for the implementation of the food defense plan (the "food defense team") shall be clearly identified in the document. They must demonstrate sufficient knowledge in this area to ensure the effective implementation of the food defense plan. The food defense team must ensure that the mitigation strategies are assessed to verify that the food defense plan is being effectively implemented.

**Explanation:**  
There is no incident occurred last year.  
Emergency control procedure revised on 03/01/2025.  
On-site checked that compliance, the training course and enforcement for handking incident relate to spilled liquid, prevent fire during welding activities kept available.  
'- The training safety working and hygiene by Training Health Safety 3rd and Occupational Safety Co.,Ltd - TSIC (chemical storing/handling/using, operating high pressure equipment, mechanism, forklift and chemical) follow Decree 44/2016/ND-CP. Sample checked:  
'- Group 1:trained on 26/10/2024 for 07 employees.  
- Group 2: trained on 23-25/10/2024 for 10 employees.  
- Group 3: trained on 31/10 - 09/11/2024 follow Decision no. 2828-2024/QD-TSIC on 13/11/2024 for 34 employees.  
Checked training for using chemical: 03 employees (cert no. TSIC-2024/TAT-T/45887, valid to 13/11/2026), training for used boiler: 03 staffs (cert no. TSIC-2024/TAT-T/45911, valid to 13/11/2026); training for used forklift: 05 employees (cert no. TSIC-2024/TAT-T/45879, valid to 13/11/2026); training for electricity safety: 05 employees (cert no. TSIC-2024/TAT-T/45902, valid to 13/11/2026), training for welding safety, convenient equipment: 02 staffs (cert no. TSIC-2024/TAT-T/45909, valid to 13/11/2026).  
- Group 4: trained on 29-30/10/2024 for 354 employees.  
- Group 5: trained on 28/10/2024 for 02 staffs.  
- Group 6: trained on 11/11/2024 for 20 employees.  
- First Aid: trained on 23/03/2024 for 18 employees follow Contract no. 65/HDHL/TSIC-CUULONG/2025 is signed on 01/03/2025. Checked certificate no. 33/ BNN-2024 and certificate no. 223/ BNN-2024 issued on 23/03/2025, valid to 1 years by CDC Tra Vinh.  
  
- Fire and Fighting: trained on 09 - 15/10/2024 for 25 staffs by Fire and Fighting Police of Tra Vinh province follow Decision for training no. 21/CNHL - CS PCCC on 16/102/2024.  
- Fire and Fighting Drill report on 11/01/2024 by Police of Tra Vinh province. Decision no. CL/QD/2022-47 issued on 14/06/2022 for Fire and Fighting Team for 25 employees, Leader: Mr. Le Thanh Tan. Method of Fire and Fighting no. 24/2023-PA-PCCC issued on 12/05/2023, and approved by Police of Tra Vinh province.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.8.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall have in place an effective pest control program/system that prevents and controls risk of pest infestation and harborage areas inside the facility and on facility grounds. Pest control shall be performed by either a licensed third-party or properly trained personnel within the facility. Chemicals used in food facilities shall meet at minimum US EPA standards or equivalent.

**Explanation:**

The facility does not outsource service in slaughter, packing repacking/labelling and peeling or pre-treated materials. The all outsourced services as pest control, transportation, testing, ... were appropriate controlled with procedures, documents and records:  
Waste collecting services were complied the national regulations with appropriate contracts as in 1.2.3  
The certified third party labs used services as Intertek, Nafi 6, Tentamus Lab, ... with ISO 17025 certified numbers, with the all sevices contracts were checked.  
- SSOP pest control in SSOP procedure on 02/01/2025, which is strictly followed for pest control, internal implement and control , they also sign contract with VFC servive.  
\* Pest control contract no. 96. 24/PCO - NSH signed on 10/06/2024, valid to 30/06/2025 with VFC - Song Hau branch – add: Binh Thuy district, Can Tho city, with 51 mouse traps - 12 glue traps, 36 killed insect lights. Inspector - Technical staffs of VFC: 42 peoples.  
\* Internal control for mouse follow SSOP on daily, checked trend record on 11/Feb/2025 with full fill implement according to SSOP procedure. Spraying conduct on weekly basic by check record from with fullfill implement list of chemical which is approved by government for usage mouse bait, and spraying chemical using: Permekill 50EC, certified by ministry of health. Checked certificate of Mr. Le Tan Hung, Mr. Le Hong Vung who are compliance follow regulations of standard.  
\* Monitoring control mouse trapping form, Monitoring control insect form from Jun/2024 to audit date.  
\* Trend analysis report issued on 11/02/2025 by VFC Company - Song Hau branch, checked record for spraying chemical on 05/03/2025 in out-site warehouse, canteen, drying and washing room, toilet area,.... follow Report no. CT1S - 2503 - 22497, dosage: 20 mL/L

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.8.2     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Litter and discarded equipment shall be properly disposed of to avoid the creation of pest harborage areas.

**Explanation:**

Litter and discarded items of facility are properly disposed of by contractor with sanitation service and re-cycling enterprises. The facility's ground was observed clean with no puddles, tidy, discarded equipment parts were sold right away and not keep for long time.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.8.3     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Windows, doors, walls and other openings to the outside of the facility shall be adequately sealed, screened or covered to exclude pests. In addition, facilities shall ensure all proper steps are taken to prevent pest entry through effective building design, maintenance, operational procedures and employee training.

**Explanation:**

In facility's doors, walls and windows were closed and/or installed self closed mechanism, open doors and loading docks have good condition strip curtain. The facility's building design, maintenance, operational procedures and employee training were observed for prevent pest entry.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.8.4     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

There shall be a sufficient number of pest traps at appropriate locations.

**Explanation:**

The facility does not outsource service in slaughter, packing repacking/labelling and peeling or pre-treated materials. The all outsourced services as pest control, transportation, testing, ... were appropriate controlled with procedures, documents and records:

Waste collecting services were complied the national regulations with appropriate contracts as in 1.2.3

The certified third party labs used services as Intertek, Nafi 6, Tentamus Lab, ... with ISO 17025 certified numbers, with the all services contracts were checked.

- SSOP pest control in SSOP procedure on 02/01/2025, which is strictly followed for pest control, internal implement and control , they also sign contract with VFC service.

\* Pest control contract no. 96. 24/PCO - NSH signed on 10/06/2024, valid to 30/06/2025 with VFC - Song Hau branch – add: Binh Thuy district, Can Tho city, with 51 mouse traps - 12 glue traps, 36 killed insect lights. Inspector - Technical staffs of VFC: 42 peoples.

\* Internal control for mouse follow SSOP on daily, checked trend record on 11/Feb/2025 with full fill implement according to SSOP procedure. Spraying conduct on weekly basic by check record from with fullfill implement list of chemical which is approved by government for usage mouse bait, and spraying chemical using: Permekill 50EC, certified by ministry of health. Checked certificate of Mr. Le Tan Hung, Mr. Le Hong Vung who are compliance follow regulations of standard.

\* Monitoring control mouse trapping form, Monitoring control insect form from Jun/2024 to audit date.

\* Trend analysis report issued on 11/02/2025 by VFC Company - Song Hau branch, checked record for spraying chemical on 05/03/2025 in out-site warehouse, canteen, drying and washing room, toilet area,.... follow Report no. CT1S - 2503 - 22497, dosage: 20 mL/L

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.8.5     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

All pest traps (electronic, baited, etc.) shall be located so as not to contaminate food-processing areas. Poison bait traps shall not be located inside food production or storage areas.

**Explanation:**

All pest traps were observed that located so as not to contaminate food-processing areas. There was no poison bait traps inside food production or storage areas.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 3.8.6     | Yes        |

**Clause and Explanation****Clause:**

The facility shall have a program for pest trap inspection that includes a map of trap locations, regular cleaning and records of pests caught.

**Explanation:**

The all pest traps located according to the map were proper inspected by competent persons as SSOP requirements which were clear defined regular cleaning, filling bait and records of pests caught, the compliance was verified during the audit.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 3.8.7     | Yes        |

**Clause and Explanation****Clause:**

Pest control inspections shall be assessed and analyzed for trends on a regular basis, at a minimum annually. The results of the analysis shall be used for improvements in pest control systems.

**Explanation:**

Trend analysis performed monthly by internal and verified by VFC - Song Hau branch serve annually.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 3.8.8     | Yes        |

**Clause and Explanation****Clause:**

All pest traps identified on the pest control map in and around the facility and in storage areas shall be in place and fully functional.

**Explanation:**

All pest traps were appropriate in map were observed in place of around the facility and storage areas and fully functional.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 3.8.9     | Yes        |

**Clause and Explanation****Clause:**

Processing and primary storage areas in the facility shall show no evidence of pests or pest activity (insects, rodents, birds, dogs, cats, feces, urine, etc.).

**Explanation:**

There was no evidence of pests, pests activity around the facility and in processing area, storage areas observed during on site facility tour.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.8.10    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All items stored in warehouse areas shall be placed on pallets above the floor and away from walls. All food ingredients and packaging shall be stored in clean areas free of dust and debris and covered and protected from pests and other contaminants.

**Explanation:**

All stored items were observed on pallets and placed away from walls. The facility's storage areas are clean, covered and protected, no debris and evidence of pests, other contaminants.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.9.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility's grounds and outside areas shall be maintained to prevent worker safety hazards, and environmental, hygiene and pest harborage risks. This shall include proper drainage, and elimination of shrubs, high grass, equipment and other materials close to the facility.

**Explanation:**

Facility's ground and outside areas were kept in good condition and maintained to prevent worker safety hazards, environmental, hygiene and pest harborage risks; garbage bins have lids, landscaping is kept tidy, eliminated of shrubs/no high grass, no equipment/other materials closed to factories; drainage for run-off is in good condition to avoid clogging.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.9.2     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All food contact areas shall be constructed of food grade materials. Bare wood, cloth, corrosive or flaking materials or other non-food grade substances are prohibited.

**Explanation:**

All food contact surfaces in plant were mostly of stainless steel; no bare wood, cloth, corrosive or flaking materials, no equipment or instruments made of prohibited materials observed in use around food products during on site auditing.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.9.3     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Restrooms and other personal hygiene areas shall open directly into transition areas with proper sanitation controls and not directly into processing areas inside the plant.

**Explanation:**

The restrooms, other personal hygiene areas in plant do not open directly to any processing areas or any other areas outside the plant; proper transition areas with sanitary controls were in place and under the monitoring of assigned housekeepers.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.9.4     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Internal floors and walls shall be made of a smooth, impermeable material that can be readily cleaned and sanitized.

**Explanation:**

Walls and floors in plant were made of smooth, impermeable material, most in good condition and easily cleaning.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.9.5     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The corners between the walls and floors shall either be rounded, or properly sealed and maintained to prevent the accumulation of waste and contaminants.

**Explanation:**

All corners between wall and floor of production areas were round, sealed and maintained to prevent accumulation of water and waste.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 3.9.6     | Yes        |

**Clause and Explanation****Clause:**

Floors of the facility shall have adequate drainage, including during peak water volumes, to avoid pooling and the accumulation of waste and contaminants.

**Explanation:**

The sewage system in plant was proper sloped, adequate drainage for processing areas, there was no pooling and processing waste observed on the floors.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 3.9.7     | Yes        |

**Clause and Explanation****Clause:**

The facility shall maintain sufficient separation of space between finished and unfinished products to prevent cross contamination.

**Explanation:**

In plant there was sufficient separation rooms for finished and unfinished products to prevent cross contamination.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 3.9.8     | Yes        |

**Clause and Explanation****Clause:**

All equipment shall be designed, installed, constructed, and used to prevent product contamination.

**Explanation:**

The equipment in plant were specially designed, constructed and installed for seafood processing to eliminate contamination, all tools and equipment such as tables, totes, trolleys, utensils, machine's surfaces ... were made of stainless steel or plastic, there were also different kinds, coded color of tools, equipments and plastic baskets separately.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 3.10.1    | Yes        |

**Clause and Explanation****Clause:**

An effective maintenance program, including preventative maintenance, shall be in place and documented. This program shall include walls, floors and all items of equipment and other food contact surfaces critical to product quality and safety. The program shall include at a minimum: A. An itemized list of items and areas to be maintained B. A preventative maintenance schedule C. Records of inspections and maintenance performed.

**Explanation:**

Maintenance procedure no. PM-TEC-12 revised on 03/01/2025 show frequency at weekly, monthly, quarterly for checking and preventive maintenance works to be done for all plant's structure, tools, equipments/machines including all food contact surfaces and for also replacements of old, damaged utensils. Checked record from Jun/2024 to audit date for conveyor IQF in factory 1 and factory 2, vacuum packing machine, conveyor of fried machine - available.

Regarding infrastructure maintenance, QA department additionally performs inspection of plant conditions as per SSOP procedure (ceiling, floor, wall, door,...); check record from Jun/2024 to audit date for prevention for cross-contamination on daily checking record.

Using KLUBER Lubrication grease (Germany) with food grade stated on label.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.10.2    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

There shall be a foreign materials prevention program (or series of separate programs), that prevents contamination from all forms of foreign material. Including but not limited to paint, wood, glass, plastic, metal, hair, rust, etc.

**Explanation:**

- HACCP plans (Shrimp - Frozen Raw/Cooked and Tilapia - Frozen Raw) revised on 03/01/2025; metal fragment was appropriate controlled by CCP Metal detecting and there were more foreign materials prevention plan. The knives, metal, glass, wooden and hard plastic is prevented in practice as per which is attached with a list of all potential foreign matters and a map of all glass panes in processing areas, all glass panes, clockwatcher are numbered

- The procedure for the knife inspection monitoring records into production monitoring daily: form no. SSOP procedure, check record from Jun/2024 to audit date.

Daily, QA checked all Glass, light fixtures, windows, and hard plastic utensils defined in the list follow SSOP revised on 02/01/2025; record of knife sending & receiving daily check also seen with record from Jun/2024 to audit date.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.10.3    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All overhead lights in food production and primary storage areas shall be shielded or made of shatterproof material to prevent glass contamination of product from broken bulbs.

**Explanation:**

All the LED light in plant were made from unbroken materials or covered with shatterproof acrylic plates to avoid those food safety risks associated with broken glasses. All light are numbered and check hygiene record from Jun/2024 to audit date, confirmed available.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 3.10.4    | Yes        |

**Clause and Explanation**

**Clause:**  
The facility shall provide sufficient lighting to properly carry out processing activities.

**Explanation:**  
In plant lighting system was observed in good working order for sufficient lighting. Using LED light would be replaced at end of work shift.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 3.10.5    | Yes        |

**Clause and Explanation**

**Clause:**  
The roofs of food production, food packaging, ingredients and chemical storage areas shall be maintained. There shall be no evidence of leaks, mold, rust or flaking paint.

**Explanation:**  
The plant roofs in production areas, other structures in plant were proper maintained with no sign of leak, mold, rust and peeling paint, the proper maintenance inspection reports in Jun/2024 to audit date were reviewed.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 3.10.6    | Yes        |

**Clause and Explanation**

**Clause:**  
Painted surfaces in food production and primary storage areas shall be in good condition and free of chipping or flaking.

**Explanation:**  
In plant, processing and primary storage areas had painted surfaces are in good repair, free chipping, with very little paint surface was good condition.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 3.10.7    | Yes        |

**Clause and Explanation**

**Clause:**  
All floor surfaces in food production and primary storage areas shall be in good condition, and free of significant cracks or gouging. Where minor damage exists, the floor shall show that attempts to properly keep up with the maintenance are being made through evidence of repair and appearance on a regular maintenance schedule.

**Explanation:**

The most of floor surfaces in production and storage were in well conditions.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.10.8    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All food contact surfaces, including equipment and utensils, shall be in good condition and free of cracks, pits, gouging and abraded areas.

**Explanation:**

The all food contact surfaces are made of stainless steel, or by plastic and in good order without cracks, pits, gouging and abraded areas.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.11.1    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Work surfaces that come in contact with food products (tables, equipment, utensils, employee gloves and clothing) shall be in good condition and adequately cleaned and sanitized before use. This includes walls in production and food storage areas which shall be kept clean and free of fungal growth.

**Explanation:**

The food contact surfaces in the plant (such as tables, equipment, basket, tanks, shelf, workers' clothes, trays, gloves and aprons) were observed in good condition, cleaned and sanitized pre, during and post operation, and free of fungal growth.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.11.2    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Facilities shall maintain a written SSOP that details cleaning frequency and designates implementation and verification responsibilities. The SSOP shall include a risk-based environmental monitoring program for assessing the effectiveness of all cleaning and sanitizing activities that includes all high-risk areas

**Explanation:**

The SSOPs manual with risk-based environmental monitoring details defined cleaning frequency as pre-op, during processing (personal in main areas, tools hygiene), post-op and overall schedule weekly; cleaning frequency at beginning, end of shift, every hour, any case of unmet requirement must be re-cleaned again due to QC request, records of re-cleaned reviewed.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.11.3    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Planned and frequent microbial analyses (aka "swab tests", ATP or protein residue tests) of food contact areas shall be carried out after cleaning and sanitizing to verify the adequacy of the sanitation regime.

**Explanation:**

Industrial hygiene procedure no. SSOP revised on 02/01/2025 defined for frequency: 1 weeks/1 times (TPC, Salmonella, Coliforms, Sta. aureus, .....):

+ Swab test for IQF conveyer belt in factory - DL326: Testing report no. 031509 on 18/03/2025 by NAFI 6 Lab – VLAT

1.1669 for parameter: TPC, Coliforms, E.oli, Staphylococcus aureus, Listeria monocytogens.

+ Air quality tested for TPC, checked report issued each WEEK - are implemented by internal lab for all production areas.

Checked records issued on 03/03/2025, 10/03/2025, 17/03/2025, confirmed available.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.11.4    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

All records of verification analyses required under 3.11.3 shall include total or standard plate count, Staphylococcus aureus, Listeria monocytogenes (for RTE processing only), Salmonella spp. (for RTE processing only), and total coliforms at minimum. These records shall reflect consistent effort to improve sanitation, as evidenced by analyses of trends in microbiological counts over time.

**Explanation:**

The all swab test were done by certified third party lab as the compliance in 3.11.3.

Testing results:

+ Swab test for IQF conveyer belt in factory - DL326: Testing report no. 031509 on 18/03/2025 by NAFI 6 Lab – VLAT 1.1669 for parameter: TPC, Coliforms, E.oli, Staphylococcus aureus, Listeria monocytogens.

+ Air quality tested for TPC, checked report issued each WEEK - are implemented by internal lab for all production areas.

Checked records issued on 03/03/2025, 10/03/2025, 17/03/2025, confirmed available.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.12.1    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall have a documented personal hygiene standard and program that prevents product contamination that, at a minimum, includes the below elements and other related elements of this standard - as well as additional measures as appropriate based on risk.

**Explanation:**

Personal hygiene standard was stipulated in SSOPs manual, prevention of product contamination is also implemented in GMPs with includes the below elements and other related elements of this standard, all employees were trained accordingly in SSOPs, HACCP, GMPs, Food safety, first aid, personal hygiene, regulations ... and quality policy.  
+ Checking hygien in gloves (factory 2 - DL31): Testing report no. 031510VL on 18/03/2025 by NAFI 6 Lab – VLAT 1.1669 for parameter: TPC, Coliforms, E.oli, Staphylococcus aureus, Listeria monocytogens, Vibrio cholerea.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.12.2    | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
If local laws require regular health examinations of employees, records that report exam results shall be available for all workers in food production and packing areas.

**Explanation:**  
All job applicants submit health certificate issued by state municipal hospital or medical care center.

Record of annual Health Checking and Physical examination performed yearly. All company employees are provided every 6 months health/physical examination (including test Fecal coliform, blood, urine, and X-ray), the last checking was done on 17/03/2025 for 396 peoples follow Contract no. 207/HDKSK.25-BVDKMT is signed on 12/03/2025 with Minh Minh Tam Medical JSC – add: Tra Vinh city, Tra Vinh province. And checkd contract no. 348/HDKSK.24-BVDKMT is signed on 14/08/2024 with Minh Minh Tam Medical JSC, implemented on 30/09/2024 for 371 employees.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.12.3    | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
Medical screening procedures shall be in operation for employees, contractors and visitors.

**Explanation:**  
Medical screening was mandatory in the facility. At the plant entrances to processing area, workers are monitored the signs of sickness/contagious illnesses, if their sickness is found workers would be sent to medical care station for further health examine, they were also trained to report immediately to opearator/QC if become injured or ill.  
Visitors and contractors are asked and screened for illness prior to entering processing areas; visitor names, answers and signatures noted down in Visitor Information Sheet in processing area’s office

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.12.4    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All employees shall be monitored for signs of contagious illnesses (coughing, sneezing, sores, skin infections, etc.) and personnel related food borne illness (diarrhea, fever, jaundice, etc.) upon arrival and during work in food production and packing areas, those found to be ill shall be removed from the plant site (records shall be maintained).

**Explanation:**

At the plant entrances to processing area, workers are monitored for signs of contagious illnesses, recorded into form of SSOP - health checking and hygien personal.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.12.5    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall have a policy in place that requires employees to report immediately to their supervisor if, during the work day, they become injured or ill.

**Explanation:**

The facility regulations stipulated that workers must immediate report of their injury or illness to team leaders of processing area - QC, records as in 3.12.4 reviewed.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.12.6    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All workers in food production and packing areas shall not wear jewelry (including earrings, facial piercings, watches, bracelets, false fingernails, false eyelashes, etc.), and shall not carry items in pockets. Medical bracelets, necklaces or wedding bands may be worn with proper protection to prevent food contamination with management approval. Such jewelry shall be smooth with no stones or recessed areas.

**Explanation:**

There was appropriate list of actions, items (including earrings, facial piercings, watches, bracelets, false fingernails, false eyelashes, etc.) which were not allowed and bring to factory post at workshop entrances.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.12.7    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Workers shall wear appropriate protective clothing (clean aprons, hair confinement, face masks, boots, etc.) for their assigned tasks.

**Explanation:**

All processing workers in plant were observed in appropriate clean protective work wears which would be removed upon their leaving the processing areas.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.12.8    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Employees shall keep food and drink out of processing, packing and storage areas, and shall not smoke or chew tobacco or gum. This clause also covers the use of e-cigarettes, hallucinogenic or recreational drugs.

**Explanation:**

The facility regulations stipulates that no allow food and drink brough to processing, packing and storage areas, no chew tobacco, cigattes, included e-cigarettes, hallucinogenic or recreational drugs, designated smoking area separately from factory/warehouses, the compliance is obseved during onsite audit.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.12.9    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Employees shall keep personal items including any personal medication out of processing, packing and storage areas.

**Explanation:**

There were dedicated rooms with adequate lockers used to kept personal belongings which are not allowed in processing and storage areas. The factory has applied a list of materials were prohibited to be bring to productions areas including personal medical items.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.12.10   | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall have a sufficient number of foot baths, foamers or sprayer systems, hand-washing/hand dip and sanitation stations located throughout food production areas. These shall be properly maintained and not easily avoided in order to promote good sanitary practices.

**Explanation:**

The plant has adequate foot baths for every entrances, were proper monitored by responsible staff, the boot dips designated in such way that the use of which can not be avoided of sanitary practices.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.12.11   | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall monitor and enforce employee compliance with proper sanitary procedures, hygiene policies, and the use of sanitation stations described in 3.12.10 Workers shall use hand-washing stations routinely throughout the work period, or as needed to maintain the sanitation levels outlined in the facility SSOPs.

**Explanation:**

The facility regulations stipulates every body exercise sanitary procedures, hygiene policies, use of sanitation stations when coming to production areas. Every entrance with responsible staff monitored by responsible staff, the boot dips designated in such way that the use of which can not be avoided of sanitary practices.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.12.12   | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall provide a sufficient quantity of sanitary supplies (or where culturally applicable, washing facilities), disposable hand towels or other drying mechanism, and soap in employee sanitary facilities. Mechanical air drying shall be tested periodically for microbiological contaminants.

**Explanation:**

There were provided sufficient quantity of sanitary supplies (washing facilities), disposable hand towels and soap in employee sanitary facilities.  
There is no use mechanical air drying.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.12.13   | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall monitor sanitary facilities for proper operation and stocking as described in 3.12.12. Facilities shall further ensure employee compliance with proper use of sanitary facilities, including hand washing after toilet use.

**Explanation:**

There were staff as mentioned in 3.12.12 had responsible of monitor sanitary facilities of proper operation and stocking, including at toilets.

| Pillar | Reference | Conforming |
|--------|-----------|------------|
|--------|-----------|------------|

|                               |         |     |
|-------------------------------|---------|-----|
| Food Safety                   | 3.12.14 | Yes |
| <b>Clause and Explanation</b> |         |     |

**Clause:**

There shall be a documented policy that instructs contractors and visitors on facility sanitation and hygiene policies, including hand washing, control of personal items, and the proper use of protective clothing. They shall be required by the facility to follow these policies.

**Explanation:**

The personal hygiene regulations applied for all personnel including for contractors and visitors.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.13.1    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Water used in food production areas shall be checked at least every six months by an accredited independent third-party laboratory for microbial and chemical contamination as described in Annex 5. Discharge of retort cooling water shall be monitored internally and by third-party laboratory in accordance with applicable regulations and/or facility HACCP plan.

**Explanation:**

Testing water planed in 2024 dated on 03/01/2024 based on EU regulations, Document and Ref. market: Japan/ China. The frequency at 6 months/time included BAP requirements., in which clearly detailed sampling rotation among of taps, half-yearly tested by external accredited lab for chemical and microbial contamination described in Annex 5, every two weeks for coliform by internal labs and daily for pH/chlorine indicator testing also was performed by internal test.  
+ Production water - faucet no. 26B (Factory 2 - DL31): Testing report no. 031027VL on 13/03/2025 by NAFI 6 Lab – VLAT 1.1669 for parameter: TPC, Coliforms, E.coli.  
+ Production water - faucet no. 19A (Factory 1 - DL326): Testing report no. 101120VL on 16/10/2024 by NAFI 6 Lab – VLAT 1.1669 for parameter: TPC, Coliforms, E.coli, Enterococci, Clostridium perfringens, Staphylococcus aureus.  
+ Production water - faucet no. 19A: Testing report no. 101516HL issued on 28/10/2024 by NAFI 6 Lab – VLAT 1.1669 for parameter: 35 parameters of heavy metal, pesticide, PFAS total, PFOS, PFDA.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.13.2    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Water used in food production areas shall be assured safe and in compliance with USDFA and/or EU standards for microbial and chemical contaminants and disinfection treatments. Routine water quality checks during production days shall be carried out by the facility for residual disinfectant levels (such as chlorine or ozone). These checks shall occur at a minimum daily. The facility shall also test as for the presence of coliforms at minimum every 2 weeks.

**Explanation:**

Testing for water is compliance with USDFA and EU standards for microbial and chemical contaminants and disinfection treatments.  
The facility is tested with frequency: minimum every weeks by internal lab follow requirement: once per 02 weeks, checked records on 20/02/2025, 27/02/2025, 06/03/2025, 13/03/2025, 20/03/2025, tested for Coliforms, TPC, E.coli, Clostridium perfringens by Internal Lab - Vilas 365.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.13.3    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall prevent water contamination through backflow with proper water supply back flow/back pressure values and proper hose storage.

**Explanation:**

As SSOP procedure revised on 02/01/2025, checked during onsite audit, the water used in the plant from over-head supply piping system and master check valves, hoses are regulated tube rolled on hangers on wall when not in use.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.13.4    | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

All ice used on product or food production areas in the facility that is purchased from outside sources shall be tested at least every six months by a third-party laboratory accredited to ISO 17025 or equivalent for microbial and chemical contamination as described in Annex 5.

**Explanation:**

There is no used ice for processing in plant that is purchased from outside sources, the ice is used for raw shrimp temperature control at farms is complied tested as results in 3.13.1

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.13.5    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

All ice produced by the facility itself using water that complies with clauses 3.12.1 and 3.12.2 shall be tested at least every six months by a third-party laboratory accredited to ISO 17025 or equivalent ONLY for the microbial parameters listed in Annex 5.

**Explanation:**

The facility flake ice was complied microbial test complied to Annex 5. Test results as in 3.13.1

| Pillar | Reference | Conforming |
|--------|-----------|------------|
|--------|-----------|------------|

|                               |        |     |
|-------------------------------|--------|-----|
| Food Safety                   | 3.13.6 | Yes |
| <b>Clause and Explanation</b> |        |     |

**Clause:**

Ice shall be stored in hygienic and well-maintained areas free of dripping condensation, rust, dirt and other contaminants. Ice shall not be re-used and shall be handled to avoid cross-contamination from utensils, employee garments, storage and transport bins, etc.

**Explanation:**

In plant the ice is stored in ice maker's which are observed hygienic and well-maintained, free of dripping condensation, rust, dirt and other contaminants. There is no ice re-used.

|                               |                  |                   |
|-------------------------------|------------------|-------------------|
| <b>Pillar</b>                 | <b>Reference</b> | <b>Conforming</b> |
| Food Safety                   | 3.13.7           | Yes               |
| <b>Clause and Explanation</b> |                  |                   |

**Clause:**

Routine ice quality checks, regardless of source, shall be carried be out by the facility for the presence of coliforms at a minimum, every 2 weeks.

**Explanation:**

The ice used in plant is tested Coliforms every week with results as in 3.13.1.

+ Flake ice - DL31 (factory 2): Testing report no. 031026VL on 13/03/2025 by NAFI 6 Lab – VLAT 1.1669 for parameter: TPC, Coliforms, E.coli, Clostridium perfringens, Enterococci.

+ Flake ice - DL326 (factory 1): Testing report no. 101121VL on 14/10/2024 by NAFI 6 Lab – VLAT 1.1669 for parameter: TPC, Coliforms, E.coli, Clostridium perfringens, Enterococci.

+ Flake ice - DL31 (factory 2): Testing report no. 031028VL on 13/03/2025 by NAFI 6 Lab – VLAT 1.1669 for parameter: physichemical.

+ Flake ice - DL326, DL31: checked eavery week for Coliforms, TPC, E.coli, Clostridium perfringens by Internal Lab - Vilas 365. Checked testing reports are issued on 06/03/2025, 13/03/2025, 20/03/2025.

+ Flake ice - DL326 (factory 1): Testing report no. 060709HL issued on 10/06/2024 by NAFI 6 Lab – VLAT 1.1669 for parameter: 11 parameters of heavy metal.

|                               |                  |                   |
|-------------------------------|------------------|-------------------|
| <b>Pillar</b>                 | <b>Reference</b> | <b>Conforming</b> |
| Food Safety                   | 3.13.8           | Yes               |
| <b>Clause and Explanation</b> |                  |                   |

**Clause:**

Facilities shall have a procedure in place that ensures the safety of air, compressed air, steam, or other gasses used in direct contact with food or as an ingredient in food. The facility shall monitor these items to verify that they do not pose a risk of contamination to food or food contact surfaces.

**Explanation:**

The SSOPs in place for control the safety production air, steam was produced form internal water sourced with proper controlled, the processing air was tested with results as in 3.11.3, 3.13.1.

The production air and steam are tested by swab test with results as in 3.11.3

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.14.1    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

All chemicals, including cleaners, sanitizers, chlorine, boiler chemicals, etc. shall be approved for use in food plants and used per manufacturer's instructions at recommended safe dosage levels.

**Explanation:**

All additives/chemicals (soaking agents) are used by approved list, updated available.

Additive used: New 512 from producer: Phu Loc Company Limited. Checked Monitoring for mixing additive treatment form: follow specification of additive dated 09/01/2025.

Sanitation chemical inventory diary showed amount used daily, there are monitoring records of all chemical for hygien. Food Additive Mixing monitoring reports reviewed, production monitoring record.

Plant does not use sulphites and checmical for boiler; salt and moisture retaining agents soaking control records included in production monitoring records.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.14.2    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Monitoring records for all chemicals shall be maintained and readily available. These shall include at minimum the name of the chemical, concentration level, and tests performed to verify the correct concentration.

**Explanation:**

There are complete monitoring records of all chemical use, Food Additive Mixing monitoring reports complied with SSOP and GMP requirements of name, concentration reviewed, production monitoring record as:

Additive used: New 512 from producer: Phu Loc company, Chau Au company. Checked Monitoring for mixing additive treatment form: follow specification of additive dated on 21 - 22/05/2024. Sample checked for production date: on 21 - 22/05/2024 in factory 2 - DL31, included for using /weighing of New 512; monitoring for mixing additive treatment which is compliance with specification.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.15.1    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

There shall be no evidence of condensation which has the potential to contaminate product, packaging materials, ingredients or food contact surfaces. Post process retort cooling areas shall be adequately vented to allow for proper cooling and drying.

**Explanation:**

There was no condensation was observed during on site factories tour. There was no retort cooling used.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.16.1    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Procedures shall be in place to ensure raw materials, packaging, cleaners, sanitizers and ingredients are used in the correct inventory rotation order (first in-first out and/or first expiry-first out) and within the allocated shelf life (where applicable).

**Explanation:**

Defined in SSOP/GMP & in the cold storage and storage of packaging, chemical, additive, applying for loading/ unloading process and products the facility monitored the FIFO by storage stocking records, FIFO principal must be strictly complied with storage inventory where applicable stored items shelf-life and expired date is taken into consideration, that trained to staffs with record kept available. Auditor interviewed some workers & checked record of in/outbound goods, that show they get understanding on FIFO/ FEFO regulation.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.16.2    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Product, ingredients, packaging, and other food contact items such as utensils, baskets, etc. shall be stored off floors, away from walls and covered.

**Explanation:**

The products, packaging, ingredients were observed to be kept on pallets and set away from walls in storages

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 3.16.3    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Records for the effective monitoring of frozen storage areas and coolers where products are held shall be documented. Cold storage areas shall be maintained at -18°C or colder with no more than the occasional 3°C fluctuation above -18°C (except during defrost cycles).

**Explanation:**

The reports monitoring temperature of plant cold storage were kept on file; temperature was observed of maintained at 18 minus Celsius degree; checked data logger thermometer hourly record on 19/10/2024 of cold storage in factory, Loading for customer: Opportunity Traders INC. – Canada, factory: DL31, follow Invoice no. 278/OTI - CAN/24 on 16/10/2024, vessel name: Seaspan Falcon 0010E, cont/ seal: TCLU1302106/ 24H0316858, B/L no. HDMU8GNM22068800, total quantity of contract : 1,925 cases / 9,238.28 kgs, shown compliance.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.16.4    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Raw material and finished product in frozen storage shall be off the floor on pallets. There shall be aisles maintained between pallets and space between pallets and freezer walls to ensure adequate air flow.

**Explanation:**

In factories' cold storage, products were observed to be packed in robust cartons, put on pallets. Aisles and space between pallets of products and cold storage walls are of adequate for air flow space.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.16.5    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All vehicles, including contracted out vehicles, used for the transportation of raw materials, ingredients, packaging, intermediate/semi processed product and finished product shall be suitable for the purpose, maintained in good repair, at the proper temperature (where applicable) and be cleaned to ensure contamination of the transported goods does not occur. Where temperature control has been applied, it shall be continuously monitored.

**Explanation:**

According to HACCP plans, inspecting of raw material transportation was carried out at reception. Raw materials lot, ingredients shall be rejected if vehicle, bins are not in compliance with sanitary requirements, The Pre-shipment review was performed before loading products for shipping out, containers must be inspected for sanitary compliance, smell, closed, foreign matter, evidence of pest ... container freezer put to test run for the monitoring of temperature, non conformity container shall be changed, the shipping container must be monitored security documents before leaving company, The inspection report of transportation of receiving raw material, packaging, ingredients, chemical, visitor, products outbound in Jun/2024 to audit date were reviewed.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.16.6    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

There shall be a written inspection plan for all inbound and outbound goods that include, at minimum, the items listed in 3.15.5. Such checks shall ensure the items and delivery containers meet specifications for safety and quality.

**Explanation:**

The inspection plan as mentioned in 3.16.5 was also applied to the transporting of all material for facility's production and finished product. Inspection results recorded into the GMP Inspection Forms and security log book of Guarder Station at the company entrance, inspection records as above were reviewed.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.17.1    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility premises, equipment, procedures and flow shall be designed, constructed and maintained to prevent the risk of contamination or allergen cross contact to food and food contact surfaces and ingredients.

**Explanation:**

The facility's premise, equipment procedues and prosses flow were designed, constructed suitable for the control and prevention product contamination. Low and sensitive areas are physically separated and having their own entrances, the allergen and non-allergen products, ingredients are also separately by space and timeline.

The grounds surrounding plant are kept clean, trash bins with sufficient number are positioned around open yards.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.17.2    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Raw product areas shall be physically separated from ready-to-eat product by a non-permeable barrier with self-closing doors to ensure contaminants are not transferred into sensitive areas.

**Explanation:**

There is Ready-to-eat production (Cooked products).

Raw product areas shall be physically separated from ready-to-eat product by a wall with self-closing doors to ensure contaminants are not transferred into sensitive areas.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.17.3    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All items used in ready-to-eat (RTE) areas (e.g. bins, crates, utensils, ingredients, ice, etc.) shall be kept separate from those used in raw areas. Such items shall be readily identifiable as for RTE areas through color coding, labelling, or other effective means. There shall be an effective validation procedure and sanitation procedure in place for items used in raw areas prior to use in RTE areas. Such procedures shall be monitored daily.

**Explanation:**

There is Ready-to-eat production (Cooked products).

The SSOP procedure - sanitation procedure revised on 02/01/2025 in place for items used in raw areas prior to use in RTE areas.

All items used in ready-to-eat (RTE) areas are kept separate from those used in raw areas, and identified as for RTE areas through colors.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.17.4    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All employees working in RTE areas, or moving from raw to RTE, shall be required to change into RTE-wear free of contamination in a designated changing room.

**Explanation:**

There is Ready-to-eat production (Cooked products).

The employees working in RTE areas, or moving from raw to RTE, required to change into RTE-wear free of contamination in a designated changing room and the difference gates/doors follow SSOP - Prevent cross contamination revised on 02/01/2025.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.17.5    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Process water shall adequately drain away from high-risk areas (cooking and ready-to-eat) to lower-risk areas where raw product is maintained.

**Explanation:**

Each area are had the difference faucet and there are not drained away from high-risk areas (cooking and ready-to-eat) to lower-risk areas.

The factory has separated high risk area, low risk area, Enclosed area to manage for risks in production stages:

+ High risk area: Peeling HLSO area, Cooked area, Freezing area.

+ Enclosed area: Cold warehouse, Packing area.

+ Low risk area: the other areas

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.17.6    | N/A        |
| Clause and Explanation |           |            |

**Clause:**

There shall be positive air flow and circulation from high risk areas to low risk areas. (To prevent cross-contamination in areas where raw product is in the proximity of ready-to-eat and cooked product).

**Explanation:**

Not application.

There is no used positive air flow and circulation from high risk areas to low risk areas. However, the factory had regulated the difference colour of PPE for workers to prevent the illegal movement of workers in all areas.

The factory has separated high risk area, low risk area, Enclosed area to manage for risks in production stages:

+ High risk area: Peeling HLSO area, Cooked area, Freezing area.

+ Enclosed area: Cold warehouse, Packing area.

+ Low risk area: the other areas

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.17.7    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Cleaning and sanitizing activities shall not occur where exposed product, packaging, ingredients or utensils are nearby to prevent cross-contamination.

**Explanation:**

Cleaning and sanitizing were scheduled for pre operation, post operation. Products put in closed container or on high shelves when washed, hand & personal tools washing were done separately places or at pre operation, post operation for no product cross-contamination.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.17.8    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All products in chilled and/or frozen storage shall be kept in protective sealed cartons. Ready-to-eat and raw products shall be kept separated from one another within the storage area. The facility shall maintain ambient refrigerated and/or freezer temperatures that inhibit bacterial growth, pathogen growth, and/or toxin development.

**Explanation:**

All products were packed in sealed PE/PA bag, stored in robust cartons put in shelves cold storage, No RTE-product, all are stored appropriately in cold storage which were adequate controlled temperature that inhibit bacterial growth, pathogen growth, and/or toxin development.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.17.9    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

There shall be effective procedures in place to prevent cross-contamination and cross contact between allergen and non-allergen products, ingredients, utensils, and workers throughout receipt, storage, handling and use. Such procedures shall also be in place to prevent cross-contamination between ingredients or products with different allergens. These measures shall include physical separation, color-coding, labeling, time separation, or other effective means.

**Explanation:**

Allergen Control Procedure no. PM-TEC-06 revised on 03/01/2025 and HACCP plans were prepared following authorities of Vietnam, USFDA and CODEX guidance, all allergens were appropriate identified and controlled to each kind of them and products thereof from each of the above, there only allergen in factory is 100% fish allergens  
These procedures given for processing controls of proper labeling which must be have the "Fish" - label check monitoring is recorded for each label lots during packing stage.  
The factory does not use Sulfite.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.18.1    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

There shall be a written program for the use of food additives or chemicals. Such as sulfites, color additives, phosphates, phosphate blends or other moisture retention agents. The facility shall also verify that these items are food grade and used in compliance with legal, customer, and manufacturer's requirements. Facilities shall document that the combination used do not create hazards.

**Explanation:**

Monitoring record of all chemical use included Food Additive Mixing monitoring reports complied with SSOP and GMP requirements of name, concentration reviewed, production monitoring record as:  
There were appropriate food grade documents and COAs for Additives were used compliance to Decision no. 1471/QĐ-BNN-QLCL on 20/06/2012 (Vietnamese regulations governing the residue of chemical for exported seafood) and customer requests.  
The concentration was control as mentioned in 3.14.2 and verification testing report shown compliance.  
The facility does not use sulfites and color additive.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 3.18.2    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall conduct microbiological testing on finished product lots for bacterial pathogens for the parameters and frequency as required by local and country of export legislations and customer specifications. Note: Both primary (first) processors and secondary (value added processors receiving from a primary plant) are required to comply with this testing requirement.

**Explanation:**

The facility's finished product lots according to required by local authorities, countries of export legislations and customer specifications. Finished products microbiology testing were performed following specifications referred in 2.2.3, sampling plan 2024 shown clearly on frequency take sample at quaterly tested by external accredited lab for microbiological pathogens and Aquaculture drug described in Annex 4/Table I, II. The Sampling & Testing Plan signed in 2024 - 2025, shown sampling compliance.  
- Frozen Finished product: follow Annex 4 of BAP standard.  
+ Tilapia: code BA N245, product: Frozen Tilapia Fillet, Testing report no. 122307HL issued on 28/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: chemical and antibiotic (Annex 4 of BAP standard).

+ Tilapia: code BA N245, product: Frozen Tilapia Fillet, Testing report no. 122302VL issued on 26/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: microbiology (Annex 4 of BAP standard).

+ L. vannamei: code L0623 (mixed from lot no. BA A544, BA D944, BA Y144), product: Cooked Vannamei IQF Frozen, Testing report no. 122305HL issued on 28/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: chemical and antibiotic (Annex 4 of BAP standard).

+ L. vannamei: code L0623 (mixed from lot no. BA A544, BA D944, BA Y144), product: Raw Vannamei IQF Frozen, Testing report no. 122304VL issued on 26/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: microbiology (Annex 4 of BAP standard).

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 4.1.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
 The facility shall document and implement appropriate Product Release Procedures that identify processes and testing procedures that shall be performed. These Procedures shall identify the responsible person or persons authorized to release product and include food safety, quality and legal specifications that shall be verified as having been met prior to release.

**Explanation:**  
 QA/QC will check all requirement to control the products compliance with specifications. Product is only released for delivery only after passing physical, chemical and microbial tests (whether the products meet sensory/organoleptic, more requested microbiology standards, specially specification per customer’s requirements). Director Board was the authorized personnel of signing for product release  
 Every shipments are for microbiology, chemical before shipped. All report keep available.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 4.2.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
 The facility shall have an internal audit system in place that requires self-assessment of the facility's performance against the full scope of the SPS Standard, including its Annexes.

**Explanation:**  
 Internal Audit Procedure no. PM-QMR-01 revised on 03/01/2025 (for QMS, Food Safety and legal compliance) combines with The Corrective & Preventive Action Procedure were in place for their self-assessment of facility's performance complies to legally, customers requests and against the full scope of the SPS Standard, including its Annexes, as example of environmental management issues which are resolved in the yearly inspection of Environmental Impact report submitted to Department of Natural Resource & Environment Protection Agency for review.  
 And corrective action in the same month of audit period.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 4.2.2     | Yes        |

## Clause and Explanation

### Clause:

The facility's internal auditors shall be trained and competent to conduct internal audits. and the facility shall have a provision against internal auditors auditing their own departments or functions.

### Explanation:

Internal audit is performed at least one time per year by 05 internal auditors who were external trained with appropriate certificates reviewed. Internal auditors were against to audit own departments. Implemented on 05 - 12/02/2025 by Team leader: Mrs. Nguyen Thi Phuong Chi, internal audit team included 05 peoples.

' - Production department: total result is 03 NCs Minor and 02 NCs Major of QA, Production dept – correction on 28/02/2025.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 4.2.3     | Yes        |
| Clause and Explanation |           |            |

### Clause:

Records of the Internal Audits shall be maintained. Records shall reflect results of the internal audit, including conformity and non-conformity. Where non-conformities are found, records shall document corrective actions and time frame for completion for each.

### Explanation:

The audit checklist installed based required of BAP version 5.1, is implemented on 05 - 12/02/2025 with records fulfilled during the time of internal audit, there are 05 NCs in this internal audit form.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 4.2.4     | Yes        |
| Clause and Explanation |           |            |

### Clause:

The internal audit frequency within the facility and its departments shall be determined by risk assessment and shall be carried out annually at a minimum.

### Explanation:

Internal audit is performed at least one time per year by 05 internal auditors who were external trained with appropriate certificates reviewed. Internal auditors were against to audit own departments. Implemented on 05 - 12/02/2025 by Team leader: Mrs. Nguyen Thi Phuong Chi (experience: more than 25 years), Mrs. Ly thuy Trang (experience: 25 years), Mrs. Nguyen Ngoc Tham (experience: 22 years) internal audit team included 05 peoples.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 4.3.1     | Yes        |

|                               |
|-------------------------------|
| <b>Clause and Explanation</b> |
|-------------------------------|

**Clause:**  
Process-monitoring instruments critical to food safety and legality shall be calibrated, or tested for accuracy, internally (i.e. by the facility in house). Such instruments would include thermometers, pH meters, salinity meters, metal detectors, or other items that monitor CCPs.

**Explanation:**  
The monitoring instruments critical to food safety and legality as metal detectors used, thermometers and scales, Instrument devices and Calibration plan dated on 03/01/2024.  
The frequency performed weekly (hand thermometer), weekly, monthly, yearly by internal and external for standard thermometer.  
+ Standard Thermometer: calibration report no. 0648.16/NH/0724 on 23/07/2024 for d = 0.1, calib by CATECH.  
+ Standard Weighing: calibration report no. 0371.21/KL/0322 on 13/04/2022, valid to 30/04/2023, calib by CATECH.  
+ Metal Detector of Factory 1 (DL326): checked inspection report of 1/ 2 pcs, seri no. MDT301-141570, report no. 000256 on 13/08/2024 by Hoang Vu Technical Company Limited.  
+ Metal Detector of Factory 2 (DL31): checked inspection report of 1/ 3 pcs, seri no. QEU35-20-43642D, report of ID no. BM0014, report issued on 16/05/2024 by TTS company.  
\* Internal calibration checking:  
+ Hand thermometer in soaking area: checked calib report on 07/01/2025, error = 0.1 – 0.2 degree C.  
+ Weighing in additive area: checked calib report on 11/01/2025, error = 10gr.

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 4.3.2     | Yes        |

|                               |
|-------------------------------|
| <b>Clause and Explanation</b> |
|-------------------------------|

**Clause:**  
The facility shall maintain a documented calibration/accuracy check schedule that identifies all measuring and monitoring devices referred to in 4.3.1 and 4.3.5. The schedule shall identify each item, calibration date, scheduled frequency, recognized method or standard calibrated to, the source of the method or standard, and the party that performed the calibration.

**Explanation:**  
Schedule 2024 shown clearly on instruments/devices, devices code, calibration frequency, date of calibration, responsible parties, calibration cycle, calibration method, standardized thermometer, initial/next calibration date (department to which instruments belong and calibrating labs).

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | 4.3.3     | Yes        |

|                               |
|-------------------------------|
| <b>Clause and Explanation</b> |
|-------------------------------|

**Clause:**  
The process monitoring instruments critical to food safety and legality referred to in 4.3.1 shall be calibrated or tested/checked for accuracy in-house at an adequate frequency and shall include an annual validation study of the functioning of the instruments under normal plant operating conditions.

**Explanation:**  
All metal detectors/temperature machine being verified by QC before starting up, yearly calibrated by accredited agency, all record kept fulfillment for reviewing.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 4.3.4     | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Low Acid Canned Foods (LACFs) process controls (including heat distribution, heat penetration, post process validation, scheduled processes) shall be conducted on a pre-determined frequency by a recognized Processing Authority or other regulatory approved alternative method.

**Explanation:**

Not application, No LACFs process.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 4.3.5     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall ensure that all measuring and monitoring devices critical to food safety referred to in clause 4.3.1 are externally calibrated at least annually by a qualified third-party and are traceable to a recognized standard.

**Explanation:**

The monitoring instruments critical to food safety and legality as metal detectors, there is not used X-ray machine, thermometers and scales, were calibrated by external certified third party labs/authorities by annually. Ref. 4.3.1

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | 4.4.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall prepare a written sampling plan that details frequency and type of product testing. This sampling plan shall comply with the GSA testing requirements for antibiotics, microbial contaminants, and chemical additives described throughout the Standard and its Annexes. This sampling plan shall also incorporate any testing beyond GSA that are required by the local or country of export buyers or regulatory authorities.

**Explanation:**

According to the specifications referred in 2.2.3 and sampling test plan in 2024, performed at quaterly, the products have been tested for microbial criteria as mentioned in 3.18.2 and the chemicals in products were controlled as testing plan for raw material (as referred in 3.2.12 and 3.2.13), the chemicals product test was done and compliance.

- Frozen Finished product: follow Annex 4 of BAP standard.

+ Tilapia: code BA N245, product: Frozen Tilapia Fillet, Testing report no. 122307HL issued on 28/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: chemical and antibiotic (Annex 4 of BAP standard).

+ Tilapia: code BA N245, product: Frozen Tilapia Fillet, Testing report no. 122302VL issued on 26/12/2024 by NAFI VI

Lab – VLAT 1.1669, parameter: microbiology (Annex 4 of BAP standard).

+ L. vannamei: code L0623 (mixed from lot no. BA A544, BA D944, BA Y144), product: Cooked Vannamei IQF Frozen, Testing report no. 122305HL issued on 28/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: chemical and antibiotic (Annex 4 of BAP standard).

+ L. vannamei: code L0623 (mixed from lot no. BA A544, BA D944, BA Y144), product: Raw Vannamei IQF Frozen, Testing report no. 122304VL issued on 26/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: microbiology (Annex 4 of BAP standard).

+ P. monodon: product is Frozen raw, Testing report no. 122309HL issued on 28/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: chemical and antibiotic (Annex 4 of BAP standard).

+ P. monodon: product is Frozen raw, Testing report no.122308VL issued on 26/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: microbiology (Annex 4 of BAP standard).

+ P. monodon: product is Frozen Breaded, Testing report no. 122313HL issued on 28/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: chemical and antibiotic (Annex 4 of BAP standard).

+ P. monodon: product is Frozen Breaded, Testing report no.122314VL issued on 26/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: microbiology (Annex 4 of BAP standard).

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 4.5.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
The facility shall prepare and implement a system to ensure that all product and ingredient testing and analysis critical to food safety are conducted to ISO 17025 or equivalent (i.e. the "General Requirements for the Competence of Testing and Calibration Laboratories"). This applies to both internal labs and external third-party labs.

**Explanation:**  
Facility applied external laboratories based equivalent ISO 17025 requirements, manager and the lab technicians are university graduates. Internal lab is ISO 17025 Lab.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | 4.5.2     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
Records of third-party laboratory testing, testing methods, and the accreditations or approvals they have, shall be maintained. (Refer to Annex 4).

**Explanation:**  
The all ISO/IEC 17025 certificates external labs were reviewed on website, and its hard copies were kept at in house lab and QA department. Test reports of these labs, their testing methods, and their accreditation are all maintained by facility lab and QA department.  
Such as test result in 3.18.2, 4.4.1 were done by FDA, LC/MS/MS methods with complied with SPS Annex 4, issued by Intertek, NAFI 6, Tentamus Lab with certificate Villas kept available.

| Pillar | Reference | Conforming |
|--------|-----------|------------|
|--------|-----------|------------|

|                               |       |     |
|-------------------------------|-------|-----|
| Social Accountability         | 5.1.1 | Yes |
| <b>Clause and Explanation</b> |       |     |

**Clause:**

Facilities shall operate in compliance with this standard and all local, national, and international conventions, rules and regulations, whichever provides the highest protection to the worker. The facility shall have in place policies and procedures pertaining to, but not limited to: worker health and safety and compliance with requirements regarding wages, benefits, hours, hiring practices, minimum age, status of workers, and good employee relations that provide the highest protection to the workers.

**Explanation:**

- Defined at Social Policy dated on 26/10/2022 included all requirements: Anti-Forced Labour Policy, Anti-Discrimination Policy, Anti-harassment/bullying/abuse Policy, Young Labor Policy, Free of Association Policy, Labor Compliant Policy,...
- The Recruitment Procedure revised on 03/01/2025.
- Regulation of Labor issued on 26/10/2022, approved follow Confirmation letter no. 2480/TB-SLDTBXH on 24/10/2023 by Management of Industrial Zone of Tra Vinh province, cover the minimum salary, working time, overtime, regarding wages, minimum age, benefits ... compliance with Local law and and international conventions.
- Risk assessment procedure revised on 03/01/2025.
- Recruitment/ Training Procedure; Working regulations, Worker Union organization and operations . shown that regulating on no used labor less than 18 ages, unattending or advocading to Force Labor, free bargaining/meeting accoring company regulation, non-discrimination and fair in hiring/promoting, the labor penalty detailed by comfortable/bilingual language that easy to understand by employees. Policies approved by Director demonstrated to compliance with VN legislation and BAP requirements.
- Collective Bargaining Agreement no. issued on 15/08/2024, registered on 30/08/2024 to Department of Labor, War Invalids and Social Affairs of Tra Vinh province.
- Salary scheme issued on 12/07/2024 with effective date from 01/07/2024 follow Decree no. 74/2024/ND-CP on 01/07/2024.
- Decision no. 2104/QD-LDLĐ on 10/04/2023 of Labor Union for Mr. Nguyen Van Bay – Union Chairman.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.1.2     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Facilities shall comply with all applicable anti-bribery laws and not participate in any act of corruption, extortion, embezzlement, or any form of bribery – either directly or indirectly.

**Explanation:**

In the policies as in 5.1.1 and the policies of an-ti bribery was established and implemented effectively.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.2.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall ensure that workers are paid at least the legal minimum wage, or the wage rate established by an

employment contract or collective bargaining agreement, whichever is higher. Regular wages and compensation shall cover the workers' basic expenses and allow for some discretionary funds for use by workers and their families.

**Explanation:**

Salary scheme issued on 12/07/2024 with effective date from 01/07/2024 follow Decree no. 74/2024/ND-CP on 01/07/2024.

Checked the payrolls from Sep/2024 - Feb/2025 showed monthly workers payment with 26 - 27 working days was at least from 4,960,000 VND which is higher than the minimum wage in area (area II) as 4,410.000 VND - follow Decree no. 74/2024/ND-CP, including specify allowance as to labor law) per month (the meal in plant was free of charge). Checked the total salary in Jan/ 2025: with covered the basic wage, benefits for 26 working days.

'- Mr. Le Quoc Kiet (born on 15/05/2004, code CL005030): started in factory on 03/05/2022, working in IQF2 area, basic wage = 4,960,000 vnd, checked Salary in Jan/2025 = 6,908,355 vnd.

- Ms. Nguyen Thi Kieu (born on 25/07/1983, code CL001249): started in factory on 08/01/2004, working in Trimming area, basic wage = 4,960,000 vnd, checked Salary in Jan/2025 = 5,345,939 vnd

- Mr. Cao Ngoc Tu (born on 04/01/1980, code CL000380): started in factory on 02/10/2008, working in Sizing area, basic wage = 4,960,000 vnd, checked Salary in Jan/2025 = 6,848,947 vnd

- Mr. Tran Quoc Toan (born on 03/04/1999, code CL005215): started in factory on 25/06/2022, working in Technical dept, basic wage = 4,960,000 vnd, checked Salary in Jan/2025 = 9.686,150 vnd

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 5.2.2     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall provide benefits that, at minimum, are required by local or national law (such as paid holidays, maternity leave, health insurance, paid sick time, etc., as applicable).

**Explanation:**

All employees/workers are entitled to annual 14-paid-holiday and plus 1 more day after each 5 years of working, 6-month maternity leave and 11 national holidays, employees also have Social Health and un-employment insurance.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 5.2.3     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall compensate workers for overtime hours worked beyond the nationally mandated regular work week, at a premium rate, as required by local law.

**Explanation:**

Overtime calculated 150% based normally workinghour/weekend 200%, hoiliday 400%, night shift 130%, social insurance 10.5%

| Pillar                | Reference | Conforming |
|-----------------------|-----------|------------|
| Social Accountability | 5.2.3.A   | N/A        |

**Clause and Explanation****Clause:**

Please input the average overtime pay rate per hour in USD (United States Dollar).

**Explanation:**

2.25

| Pillar                | Reference | Conforming |
|-----------------------|-----------|------------|
| Social Accountability | 5.2.3.B   | N/A        |

**Clause and Explanation****Clause:**

Please input the average number of overtime hours for a worker in a month.

**Explanation:**

20

| Pillar                | Reference | Conforming |
|-----------------------|-----------|------------|
| Social Accountability | 5.2.4     | Yes        |

**Clause and Explanation****Clause:**

The facility shall not make deductions from wages that are unauthorized or not provided for by national law. Facilities shall not make deductions from wages as part of a disciplinary process. Neither shall the facility make deductions from wages including but not limited to provision of work tools, transportation, and/or others that are not specified in the written contract between facility and workers.

**Explanation:**

Overview salary slip, only the legal deductions from wages as social, health and unemployment insurances were applied as per local laws. Onsite interview with worker, no deposits, withholding of pay or illegal deduction from wages observed.

| Pillar                | Reference | Conforming |
|-----------------------|-----------|------------|
| Social Accountability | 5.2.5     | Yes        |

**Clause and Explanation****Clause:**

The facility shall not have inappropriate access to the worker's bank account. Payment of wages shall not be made to someone other than the worker or into an account not controlled by the worker.

**Explanation:**

The facility does not have workers' bank access information due to bank's security policies and workers' account was managed by workers only, the all workers' payments on payrolls were checked by themselves and signed every month before receive salary at 5 - 10th every month. The compliance was verified during onsite audit.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.2.6     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall issue wages directly to workers and not withhold or delay or make irregular payments. All wage payments shall be documented. A record of wage payment (such as a pay slip) shall be provided to the worker and include itemized detail of all benefits provided and the deductions that were made.

**Explanation:**

The salary were paid directly workers' bank accounts. The facility does not have workers' bank access information as per confidential regulation of the bank and was managed by workers only, the all workers' payments on payrolls were checked by themselves and signed every month before receive salary at 5 - 10th every month.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.2.7     | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall maintain all relevant documents that verify any contracted/subcontracted workers, whether through a labor employment service, recruiter, or otherwise, are paid in compliance with all local wage and overtime laws.

**Explanation:**

No sub-contracted worker/ labor employee service/ recruiters used in site

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.2.8     | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall not use contractors, subcontractors, temporary workers, homeworkers, apprentices or other non-full-time employment schemes to avoid the payment of benefits, social security, etc. required by local or national law under a regular employment relationship.

**Explanation:**

N/a, The all workers were full-time work, the facility does not use contracted/subcontracted, temporary, non-full time worker, homemaker,

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.2.9     | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall maintain all relevant documents that verify piece workers (those paid a fixed "piece rate" for each unit produced or action performed regardless of time) are paid in compliance with local or national law, including regulations regarding equivalence to or exceeding minimum requirements regarding wages, overtime and holiday pay.

**Explanation:**

N/a, The facility does not use pay by "piece rate" worker. The compliance was verified during the audit.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.3.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall set working hours that comply with local or national laws, contractual agreements where applicable, or industry standards in the country, whichever affords greater welfare to the workers. However, in no case shall the regular work week (excluding overtime) exceed 48 hours.

**Explanation:**

The facility complied with national labor laws and company's rules, working shift is 8 hours per day, 6 working days per week. There is usually an off-day during the week.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.3.1.A   | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Please input the average number of hours for a worker in a regular work week.

**Explanation:**

48

| Pillar                | Reference | Conforming |
|-----------------------|-----------|------------|
| Social Accountability | 5.3.2     | Yes        |

**Clause and Explanation****Clause:**

Overtime shall not exceed 12 hours per week except as permitted by national law and agreed to between the facility and workers in a voluntary contractual agreement. The facility shall demonstrate any overtime that exceeded 12 hours per week only occurs under exceptional circumstances with due measures taken to ensure workers' health and safety during overtime work.

**Explanation:**

The Vietnam labor laws does not regulated the exceed overtime hours per week (the regulation stipulated no more than 60 hr per month). The overtime was voluntary agreement of workers. The compliance was verified during the audit.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.3.3     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall not terminate an employee's contract for refusal to work overtime or deploy any other detriment for noncompliance.

**Explanation:**

The facility does not terminate an employees contract for refusal to work overtime. The overtime was volunteer is defined in the social responsibility as in 5.1.1 for overtime only voluntary as company policies.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.3.4     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Facilities shall comply, at a minimum, with national laws regarding meal and rest breaks during work shifts. Facilities shall respect all workers right to a rest day after six consecutive days worked.

**Explanation:**

As per policies as in 5.1.1, the facility provides 1h' meal break (free of charge) per work shift and shortly break times during the shift. This time was exceeded the regulated time of national laws as 30 minutes. There was always one day off of one work week.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.3.5     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Facilities shall maintain records that verify compliance with working hour laws, overtime, meal and rest breaks, and termination for all workers including, but not limited to, piece rate workers, contractors/subcontractors, hourly, salaried and temporary workers.

**Explanation:**

Timesheet records available for verifying compliance with working hour and provision are properly maintained for calculating workers wage and compensation for the inspection review of the local Department of Labor Invalids and Social Affairs.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 5.4.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

All work, including overtime, shall be voluntary, and shall not be under threat of any penalty or sanctions.

**Explanation:**

The facility does not terminate an employees contract for refusal to work overtime. The overtime was volunteer is defined in the social responsibility as in 5.1.1 for overtime only voluntary as company policies.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 5.4.2     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall not engage in any form of forced or indentured labor including prison labor. This includes human trafficking, the confiscation or holding of original identity papers and other valuable possessions, hampering or preventing the renewal of travel or identification documents, and other means of coercion intended to force anyone to work.

**Explanation:**

As the anti force labot policy ... and company social responsibility policies as in 5.1.1, the company does not engage in any form of forced or indentured or prison labor, including human-trafficking. There is not any holding of original identify papers, only copied of resident identify cards (verified by local authority) are mandatory maintained.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 5.4.3     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Bonded labor shall be prohibited. The facility shall not require the payment of deposits, bonds or other financial or collateral guarantees that may result in debt bondage. This includes recruitment fees, fines, and deductions from wages, and withholding of pay that are not part of a written contractual agreement with the employee.

**Explanation:**

As the anti force labot policy ... and the company social responsibility policies as in 5.1.1, the company does not allowed to require the of deposit, bonds or other financial guarantees that may result in debt bondage. There is not recruitment fees, fines, deductions or withholding any of pay. The compliance was verified by interview workers .

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 5.4.4     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Workers shall have the right to leave the premises after their work shift. Workers shall also have the right to terminate their employment after reasonable notice. Facility shall not otherwise unreasonably restrict workers' freedom of movement including but not limited to surveillance during rest or non-work hours, during transportation or in dormitories provided by the facility.

**Explanation:**

The workers can leave the premise after their work shift anyway. Workers have their right of contract termination, normally they give a 30 - 45 days reasonable notice as regulated by labow laws, the human resource department would process the termination formalities. The compliance was verified during the audit.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 5.4.5     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall have the information regarding hot-lines, competent authorities, and other resources for victims of labor rights abuse displayed prominently for ease of access to workers and also provided to jobseekers.

**Explanation:**

The hot line with phone numbers of leader of each department and 03 grievance boxes at cateen and factory 1 - 2, available 24/24 for employees using for resources for victims of labor rights abuse.  
- The occupational safety and health officers was found by Emergency team - on 03/01/2024 with 11 members, their phone number listed in notice board for contacting them any time. The facility displayed all information regarding competent authorities and other resources for victims of labor rights abuse.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 5.5.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall not engage in or support the use of child labor. The facility shall comply with local child labor laws regarding minimum working age, or the age of compulsory education, or, the ILO Minimum Age Convention 138, whichever is higher. While ILO Minimum Age Convention 138 states the minimum age shall be 15, local or national law of

minimum age of 14 may apply if it is in accordance with developing nation's country exceptions under this convention. The facility shall collect, verify, and retain age related records of workers to confirm that the age requirements are met.

**Explanation:**

Refer 5.1.1, that regulating on no used child labor less than 18 ages. ID card of employees issued by Government and by interview shows that no recruitment child labor or young workers, recruitment applicant must over 18 years old which complied with Vietnamese law.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 5.5.2     | N/A        |
| Clause and Explanation |           |            |

**Clause:**

The employment of young workers (above the minimum age but under 18 years old) shall be in compliance with local or national laws, including required access to compulsory education and any restrictions on hours and time of day.

**Explanation:**

As policies above and by workers' interview, there is no young worker in facility.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 5.5.3     | N/A        |
| Clause and Explanation |           |            |

**Clause:**

Young workers shall not be subjected to conditions which compromise their health, safety, or moral integrity, or which harms their physical, mental, spiritual, moral or social development. This includes restrictions on working hours and prohibiting night work and hazardous work.

**Explanation:**

As policies above and by workers' interview, there is no young worker in facility.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 5.5.4     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall have in place procedures for support to anyone identified as a child laborer in the facility. Depending on the age of the child, support must include at a minimum removal and reintegration into education (for children below the minimum age and/or children who have not completed basic education and/or changing job functions for young workers above the minimum age to non-hazardous tasks).

**Explanation:**

As per the facility's recruitment policy included in 5.1.1, the HR department, production department had appropriate method as verifying the candidates' ID cards, CV was approved by state residential local authority, interviewing during the recruitment process, ... for ensure the age of employees are more than 18 years old and older, actually the company recruits more than 18 years old and older employees, there is no young worker found in facility

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.6.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Workers shall have a legal right to work in the country they are working in. Work performed and terms of employment shall be in compliance with local law, national or international labor standards, whichever is stricter. Records shall be collected, verified and retained to document right to work documents.

**Explanation:**

The company follows to Vietnam Labor Laws and international standrads strictly to perform the terms regarding to all employment terms and work. The company does not hires immigrant worker. The related procedures and combining with workers Contract were checked with compliance by all employment terms during the audit.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.6.2     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall provide to all workers, prior to hire (jobseekers) and during employment, with written and understandable information regarding the terms and conditions of employment, worker's rights, benefits, compensation, expected working hours, details of wages for each pay period each time they are paid, and facility policies regarding disciplinary actions, grievance procedures, any authorized deductions from pay, physical work, environment and housing, and similar. This information shall be provided in appropriate language of the employees. This requirement shall apply to jobseekers and all workers regardless of status, including but not limited to hourly, salary, piece rate, temporary and seasonal workers.

**Explanation:**

Labour contracts and combining with Collective Bargaining, Work Regulations, ... were written in Vietnamese comprises all the employment terms, conditions, rights, welfare and entitled benefit, workers read, all these information were understand by all employees before signing the work contract. The compliance was verified during the audit.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.6.3     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Where contracted/subcontracted or temporary workers are hired through a labor recruiting agency or employment service, the facility shall ensure that these services provide all the information cited at clause 5.6.2 prior to and during

hire, in appropriate languages, to ensure workers are aware of their rights and conditions of employment as described above.

**Explanation:**

The all employees work with legality labor contracts, checked as in 5.5.1, the facility does not use subcontracted, temporary workers, employment service... The compliance was verified during the audit.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 5.6.4     | N/A        |
| Clause and Explanation |           |            |

**Clause:**

All labor recruiting agencies or employment services used by the facility must be licensed to operate by the local or national government as a labor provider. Jobseekers and workers shall not have been subject to recruitment practices that employ threats, penalties, coercions, physical force, or fraud.

**Explanation:**

The facility does not use employment service... The compliance was verified during the audit.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 5.6.4.A   | N/A        |
| Clause and Explanation |           |            |

**Clause:**

Please input average fees paid to labor recruiting agency per worker in USD (United States Dollar)

**Explanation:**

0

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 5.6.4.B   | N/A        |
| Clause and Explanation |           |            |

**Clause:**

Please input the name(s) of the labor recruiting agency(ies) -

**Explanation:**

N/A

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.6.5     | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall document the agencies used to recruit, hire, and/or employ workers, in addition to any known fees paid by or debts accrued by jobseekers and employees in order to secure employment. Starting January 1, 2025, the Seafood Processing Standard shall apply in full the Employer Pays Principle. GAA will provide further clarifications for the requirements of this principle in advance of its implementation.

**Explanation:**

The facility does not use employment service... The compliance was verified during the audit.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.7.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall provide for equal opportunity with respect to recruitment, hiring, terms of employment, compensation, access to training, promotion, termination or retirement.

**Explanation:**

The company complied with Vietnamese Labor Laws, all workers have equal opportunity with respect to all employment terms and conditions, training, promotion. Termination and retirement plan is entirely up to the workers to make arrangement with the local government social insurance agency, the company pays part of their social insurance premium. The compliance was verified during the audit.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.7.2     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall not engage in or permit discrimination in all aspects of employment, including but not limited to recruitment, hiring, compensation, terms of employment, discipline, access to training, promotion, termination, or retirement on the basis of race, color, gender, national origin/ heritage, religion, age, nationality, social or ethnic origin, maternity, sexual orientation, political opinion, disability or any other status. Terms and conditions of employment shall be based upon the ability to do the job, not on personal characteristics or beliefs.

**Explanation:**

The company complies with Vietnamese Labor Laws; all of above discrimination cases not allowed; all of the terms and conditions of employment are based upon the ability of workers not on personal characteristics or beliefs. The compliance was verified during the audit.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.7.3     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall treat job seekers and workers with dignity and respect and not engage in or permit physical, verbal or sexual abuse, bullying or harassment.

**Explanation:**

The all workers, or even as a jobseeker before, were treat with dignity and respect, there was no engage in or permit physical, verbal or sexual abuse, bullying or harassment.. All workers meet directly company's Union chairman who is the workers' representative and available with workers' requests. The compliance was verified during the audit.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.7.4     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall have a written disciplinary procedure made available in appropriate language of the workers. Records shall be maintained of all disciplinary actions.

**Explanation:**

The facility's disciplinary policy included in The Company Working Regulations in Vietnamese and made available, records of disciplinary action is duly kept on file in HR department office are verified during the audit.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.7.5     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall not terminate employees for pregnancy, force the use of contraception, or reduce wages after maternity leave. Job seekers and workers shall not be subjected to pregnancy or virginity testing.

**Explanation:**

In polidcy on 26/10/2022, shown information of working time: 7 hours/day.

There was no terminate employees for pregnancy, or virginity test, force to use contraceptive or reduce wages after maternity leave. The facility provide 6 months maternity leave. Workers have their right of contract termination, normally they give a 30 - 45 days reasonable notice according to the labor laws. The compliance was verified during the audit.

| Pillar | Reference | Conforming |
|--------|-----------|------------|
|--------|-----------|------------|

|                               |       |     |
|-------------------------------|-------|-----|
| Social Accountability         | 5.7.6 | Yes |
| <b>Clause and Explanation</b> |       |     |

**Clause:**

The facility shall have in place an established complaints and remediation system to handle cases and allegations of sexual abuse/harassment, bullying or discriminatory practices for both the jobseekers and workers. This shall, at a minimum, include a confidential reporting mechanism, information on any hot-lines or other outside services available, and the possibility of initiating an independent assessment/arbitration.

**Explanation:**

The Labor Compliant Policy are in place for applied, The hot line with phone numbers: HR Manager, Director, Production Manager,... and 02 grievance boxes at canteen and factory 2, available 24/24 for employees using for resources for victims of labor rights abuse.

These boxes are checked every month. The checking grievance boxes from Jun/2024 to Feb/2025 showed no complaint.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.8.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Facilities shall respect the rights of workers to associate, organize, and bargain collectively (or refrain from doing so) without the need of prior authorization from management. Facilities shall not interfere with, restrict, or prevent such activities and shall not discriminate against or retaliate against workers exercising their right to representation in accordance with international labor standards.

**Explanation:**

The Free of Association Policy dated on 26/10/2022, in place for workers free to associate was clear defined in Labor's Environment report no. 16/TB-KSBT issued on 06/06/2024 by CDC Tra Vinh province follow Contract no. 26/HD-KSBTTV on 15/05/2024 by CDC Tra Vinh, full compliance with Vietnamese Labor Laws and international labor standards. Worker Union chairman and his assistant usually are trusted and elected by workers.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.8.2     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Where the right to freedom of association and collective bargaining is prohibited or restricted under local or national law, the facility shall not prevent alternative means to facilitate worker representation and negotiation (for example, the election of one or more workers by other workers to represent them to management).

**Explanation:**

The Free of Association Policy dated on 26/10/2022, and Collective Bargaining Agreement is regulated by Vietnam labor law. The Worker Union by employees as in 5.1.1 as the proof of freedom of association and collective bargaining in facility.

Checked the Collective Bargaining Agreement no. issued on 15/08/2024, registered on 30/08/2024 to Department of Labor, War Invalids and Social Affairs of Tra Vinh province.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.8.3     | No - Minor |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall grant worker representatives access to the workplace in order to carry out their representative functions.

**Explanation:**

The Union President of employee was Mr. Nguyen Van Bay - Union Chairman with 05 members, that have responsible for Safety - Health in facility, this department can access processing line workers and the work place all time. However, There are not had full informations of Meeting minute report between Employees and Union chairman of the last meeting in 2024 (on 26/04/2024 and 15/06/2024) to audit date.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 5.8.4     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall have a written worker grievance process/procedure and make it available to all workers, that allows for the anonymous reporting of grievances to the management without fear of retaliation.

**Explanation:**

Refer 5.7.6, employees can direct report to representative Employees and mail box put at the entrance to collect all grievances of employees.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.1.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall provide safe, healthy and clean conditions in all designated work, rest, dining, and, where applicable, housing areas, and shall establish and follow a clear set of procedures that ensures occupational health and safety. This includes providing potable water, sanitary toilet facilities, and, where applicable, clean kitchen and food storage areas.

**Explanation:**

- Labor's Environment report no. 16/TB-KSBT issued on 06/06/2024 by CDC Tra Vinh province follow Contract no. 26/HD-KSBTTV on 15/05/2024 by CDC Tra Vinh with covered information of labor environment testing showed environment parameters on the premise had been measured for temperature, humidity, blow speed, light, dust, noise, CO2, NH3, Cl2, effluent test result attached, parameters were in line with local law requirements.

- Health Checking and Physical examination performed yearly. All company employees are provided every 6 months health/physical examination (including test Fecal coliform, blood, urine, and X-ray), the last checking was done on 17/03/2025 for 396 peoples follow Contract no. 207/HDKSK.25-BVDKMT is signed on 12/03/2025 with Minh Minh Tam Medical JSC – add: Tra Vinh city, Tra Vinh province. And checkd contract no. 348/HDKSK.24-BVDKMT is signed on 14/08/2024 with Minh Minh Tam Medical JSC, implemented on 30/09/2024 for 371 employees.

- The facility provides 1-hour meal break per work shift. The company's canteen is widely enough with well ventilated, clean kitchen and complied with local hygiene requirements.
- There is adequate drinking water at transmit areas in factories provided for workers. Checked Testing report no. FST2502001783-2 issued on 21/02/2025 by INTERTEK Lab – Vilas 278, parameter: 21 chemicals and Coliform, E.Coli, Fecal coliform, Pseudomonas aeruginosa Clostridia.
- The factory has 48 toilets are available, can be served for more than 394 employees (complied with Nafiqad inspection).

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.1.2     | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

If provided or mandated by the facility or employment agency/labor broker, employee housing shall meet local and/or national standards including but not limited to safe, watertight structures, adequate space as per occupational load for the facility, heating/ventilation/cooling, pest control, sink, shower and toilet facilities.

**Explanation:**

N/A. There was no house provided for workers.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.1.3     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall have a sufficient number of toilets and sinks in compliance with local and national laws. These shall be readily accessible to employees and kept in good repair.

**Explanation:**

The factory has number of toilets were available for more all employees in shift (complied with authorities requirement as Nafiqad inspection and observed during onsite audit).

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.1.4     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall provide a safe and hygienic place for workers to change into appropriate work attire and to store personal belongings that is secure and accessible to workers without delay or payment to access.

**Explanation:**

There were proper spacy rest areas in factories ensure for workers well break times of shift. The lockers were free provided for all workers store personal.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.1.5     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

If meals are provided, they shall be safe, wholesome and commensurate with local eating customs.

**Explanation:**

The facility provides 1-hour meal break per work shift in manner safe, wholesome and commensurate with local eating customs.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.2.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall appoint a senior management person responsible for ensuring worker health, safety and training.

**Explanation:**

The facility has appointed HR Manager and Union Chairman. They had responsible for ensuring worker health, safety and training.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.2.2     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall identify, prevent, eliminate or minimize any workplace health and safety hazards. This includes a requirement for documenting incidents, and investigations of accidents and their cause and correction.

**Explanation:**

The facility is had fully evidence of identify, prevent, eliminate or minimize any workplace health and safety hazards, included requirement for documenting incidents, investigations of accidents, cause and correction to prevent risks or solving for risks in emergency cases.

| Pillar                | Reference | Conforming |
|-----------------------|-----------|------------|
| Social Accountability | 6.2.3     | Yes        |

## Clause and Explanation

### Clause:

The facility shall ensure proper measures for fire protection and prevention in all work, rest, dining, and where applicable, housing areas. This includes but is not limited to: provision of sufficient number of smoke detectors and/or fire alarms; adequate numbers of functioning fire extinguishers as per legal requirement; sufficient number of emergency exits (including provision of appropriately designed emergency stairwells on multi-story buildings to support evacuation of personnel); provision of fire hydrant and evacuation routes that are clearly marked, properly lit, kept clear and unlocked while employees are present; proper training and enforcement for handling of flammable liquids and chemicals; and procedures to prevent fires during such activities as welding.

### Explanation:

- Fire and Fighting: trained on 09 - 15/10/2024 for 25 staffs by Fire and Fighting Police of Tra Vinh province follow Decision for training no. 21/CNHL - CS PCCC on 16/10/2024.
- Fire and Fighting Drill report on 11/01/2024 by Police of Tra Vinh province. Decision no. CL/QD/2022-47 issued on 14/06/2022 for Fire and Fighting Team for 25 employees, Leader: Mr. Le Thanh Tan. Method of Fire and Fighting no. 24/2023-PA-PCCC issued on 12/05/2023, and approved by Police of Tra Vinh province.
- Sufficient number of emergency exits follow with legal requirements.
- During site tour noted that evacuation routes that are clearly marked, properly lit, kept clear and unlocked while employees are present.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 6.2.4     | Yes        |
| Clause and Explanation |           |            |

### Clause:

Facilities shall ensure that equipment and machinery are safe through, but not limited to: properly functioning shields or guards; warning signs/pictures; emergency shut-off switches; and implementation of lock-out/tag-out procedures to prevent start-up during maintenance.

### Explanation:

The most facility's devices/equipments were observed safe through, such as steam cooker, belt drivers, conveyor belts ... were functioning shields, guards; adequate warning signs/pictures; emergency shut-off switches; in Maintenance Procedure was in place for implementation of lock-out/tag-out procedures to prevent start-up during maintenance. Maintenance staffs were appropriate trained and certified, equipments are inspected, maintained and calibrated due to requirements. There are some gates (used for moving out by product after trimming lines) with slippery covers on tops for precaution.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 6.2.5     | Yes        |
| Clause and Explanation |           |            |

### Clause:

Facilities shall ensure the strength, stability and safety of buildings and equipment in work, eating and, where applicable, housing areas. This includes but is not limited to structural welding/fastening, ensuring electrical safety through proper wiring, grounding of cables, and coverage of circuit boxes.

### Explanation:

Inspection/ check plan/ Maintenance Plan 2024 ensure the safety of structure and equipments. Electrical safety is well-addressed in processing areas and other areas on the premise, inspected by M&E technicians quarterly (inspecting the electrical wiring, grounding or leaking).

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.2.6     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Emergency evacuation drills (in case of fire, chemical leak or similar) shall be conducted, at a minimum, annually, to include all shifts and floors, and conducted jointly with other occupants in the building. Drills should be conducted similarly in housing facilities. The frequency of fire and evacuation drills shall be documented and verified.

**Explanation:**

- Refer 6.2.3, Incident management procedure /Emergency Incident Control Procedure revised on 09/01/2025 is established and implemented effectively, in which make clear respective actions responding to serious incident such as fire, flood, chemical leaks, extended power outages,... to ensure product safety away from potential hazard may pose a threat during operation.

As Decision no. CL/QD/2022-47 issued on 14/06/2022 for Fire and Fighting Team for 25 employees, Leader: Mr. Le Thanh Tan, Emergency list with their name, position, cell phone numbers and personnel assigned with responsibility in the emergency incident management.

- List of emergency contact agencies (with phone numbers) is included in the procedure.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.2.7     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

An emergency response plan shall be prepared for serious illnesses or accidents, natural disasters or other incidents.

**Explanation:**

Refer 6.2.3, 6.2.4, 6.2.5 & 6.2.6

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.2.8     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Select workers shall be trained in the details of the emergency response plans and in first aid (to include electrical shock, profuse bleeding, drowning and other possible medical emergencies). A list of the trained workers shall be available. At least one of the trained workers shall be present at the facility while it is in operation or maintenance.

**Explanation:**

The training safety working and hygiene by Training Health Safety 3rd and Occupational Safety Co.,Ltd - TSIC (chemical storing/handling/using, operating high pressure equipment, mechanism, forklift and chemical) follow Decree 44/2016/ND-CP. Sample checked:

- '- Group 1:trained on 26/10/2024 for 07 employees.
  - Group 2: trained on 23-25/10/2024 for 10 employees.
  - Group 3: trained on 31/10 - 09/11/2024 follow Decision no. 2828-2024/QD-TSIC on 13/11/2024 for 34 employees.
- Checked training for using chemical: 03 employees (cert no. TSIC-2024/TAT-T/45887, valid to 13/11/2026), training for used boiler: 03 staffs (cert no. TSIC-2024/TAT-T/45911, valid to 13/11/2026); training for used forklift: 05 employees (cert no. TSIC-2024/TAT-T/45879, valid to 13/11/2026); training for electricity safety: 05 employees (cert no. TSIC-2024/TAT-T/45902, valid to 13/11/2026), training for welding safety, convenient equipment: 02 staffs (cert no. TSIC-2024/TAT-T/45909, valid to 13/11/2026).
- Group 4: trained on 29-30/10/2024 for 354 employees.
  - Group 5: trained on 28/10/2024 for 02 staffs.
  - Group 6: trained on 11/11/2024 for 20 employees.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 6.2.9     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
The facility shall limit worker exposure to sound in excess of 85 dB to less than eight hours a day or apply a stricter national standard.

**Explanation:**  
Onsite audit, defined for temperature, humidity, light, ... that can be implement for production.  
The facility is updated and implemented for Labor's Environment report no. 16/TB-KSBT issued on 06/06/2024 by CDC Tra Vinh province follow Contract no. 26/HD-KSBTTV on 15/05/2024 by CDC Tra Vinh with covered information of labor environment testing showed environment parameters on the premise had been measured for temperature, humidity, blow speed, light, dust, noise, CO2, NH3, Cl2, effluent test result attached, most parameters are in line with local law requirements. (Noise limit no more than 85 dB).

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 6.3.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
Safe, appropriate and hygienic protective gear shall be provided, free of charge, to workers commensurate with work activity.

**Explanation:**  
All company employees are observed to be provided adequate protective gear such as work clothes, aprons, boots, gloves, hairnets and gauze masks, all are free of charge.  
Observation audit, the workers are implemented for hygien personal follow SSOP.

| Pillar | Reference | Conforming |
|--------|-----------|------------|
|--------|-----------|------------|

|                               |       |     |
|-------------------------------|-------|-----|
| Social Accountability         | 6.3.2 | Yes |
| <b>Clause and Explanation</b> |       |     |

**Clause:**

Appropriate PPE shall be given to workers based on risk assessment considering the work operations within the facility.

**Explanation:**

The PPEs were provided as the work risk assessment, there were sufficient quantity covered the most PPEs equipped as to work operations.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.3.3     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall list, control the issue of, and ensure the proper use of protective equipment and clothing provided to employees, contractors, and visitors (such as smocks, eye protection, gloves, insulated wear for refrigerated areas, boots for wet areas, etc.)

**Explanation:**

The list of provided protective gears was kept on file at HR department (this copies are posted on walls of mechanic work shop and refrigeration section). The protective equipment and clothing (as in 6.3.1 also) provided to employees, contractors, and visitors (as protective clothing, hair cover, gauze mask, eye protection, gloves, insulated wear for refrigerated areas, boots)

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.4.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall provide adequate medical care for employees, including access to or communication with medical authorities in case of emergencies or accidents.

**Explanation:**

Record of annual Health Checking and Physical examination performed yearly.  
Health Checking and Physical examination performed yearly. All company employees are provided every 6 months health/physical examination (including test Fecal coliform, blood, urine, and X-ray), the last checking was done on 17/03/2025 for 396 peoples follow Contract no. 207/HDKSK.25-BVDKMT is signed on 12/03/2025 with Minh Minh Tam Medical JSC – add: Tra Vinh city, Tra Vinh province. And checkd contract no. 348/HDKSK.24-BVDKMT is signed on 14/08/2024 with Minh Minh Tam Medical JSC, implemented on 30/09/2024 for 371 employees.

| Pillar | Reference | Conforming |
|--------|-----------|------------|
|--------|-----------|------------|

|                               |       |     |
|-------------------------------|-------|-----|
| Social Accountability         | 6.4.2 | Yes |
| <b>Clause and Explanation</b> |       |     |

**Clause:**

Facilities shall record the basic medical care provided by their facility.

**Explanation:**

Health monitoring record kept at medical room daily managed by healthcare staffs.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.4.3     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

First aid kits shall be readily available to employees close to work and rest areas. First aid kits shall be sealed to prevent contamination from the working environment.

**Explanation:**

The proper first-aid material, primary medicines available to employees at closed work and rest areas. First aid kits were in closed bags prevent contamination from the working environment.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.4.4     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall maintain a list of first aid items kept on hand and, where appropriate, their expiration date and any expired content shall be replaced.

**Explanation:**

The proper first-aid material/ primary medicines en closed with its items list within its usage shelf-life.  
There are had List of First aid kit according to Circular no. 19/2016/TT-BYT and there are equipments in Medical box.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.5.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall have a documented training program for workers and maintenance personnel that operate or work on machinery and/or other dangerous equipment. Such training shall include but is not limited to boiler operators, welders,

forklift drivers and those that operate or work on, or clean cutting, peeling, sorting and other potentially dangerous machinery. Where local law requires workers to be licensed to operate or maintain such items, proof of licensing shall be maintained.

**Explanation:**

There is no incident occurred last year.  
Emergency control procedure revised on 03/01/2025, Training procedure no. PM-PER-02 revised on 03/01/2025.  
On-site checked that compliance, the training course and enforcement for handking incident relate to spilled liquid, prevent fire during welding activities kept available.  
'- The training safety working and hygiene by Training Health Safety 3rd and Occupational Safety Co.,Ltd - TSIC (chemical storing/handling/using, operating high pressure equipment, mechanism, forklift and chemical) follow Decree 44/2016/ND-CP. Sample checked:  
'- Group 1:trained on 26/10/2024 for 07 employees.  
- Group 2: trained on 23-25/10/2024 for 10 employees.  
- Group 3: trained on 31/10 - 09/11/2024 follow Decision no. 2828-2024/QD-TSIC on 13/11/2024 for 34 employees.  
Checked training for using chemical: 03 employees (cert no. TSIC-2024/TAT-T/45887, valid to 13/11/2026), training for used boiler: 03 staffs (cert no. TSIC-2024/TAT-T/45911, valid to 13/11/2026); training for used forklift: 05 employees (cert no. TSIC-2024/TAT-T/45879, valid to 13/11/2026); training for electricity safety: 05 employees (cert no. TSIC-2024/TAT-T/45902, valid to 13/11/2026), training for welding safety, convenient equipment: 02 staffs (cert no. TSIC-2024/TAT-T/45909, valid to 13/11/2026).  
- Group 4: trained on 29-30/10/2024 for 354 employees.  
- Group 5: trained on 28/10/2024 for 02 staffs.  
- Group 6: trained on 11/11/2024 for 20 employees.  
- First Aid: trained on 23/03/2024 for 18 employees follow Contract no. 65/HDHL/TSIC-CUULONG/2025 is signed on 01/03/2025. Checked certificate no. 33/ BNN-2024 and certificate no. 223/ BNN-2024 issued on 23/03/2025, valid to 1 years by CDC Tra Vinh.  
  
- Fire and Fighting: trained on 09 - 15/10/2024 for 25 staffs by Fire and Fighting Police of Tra Vinh province follow Decision for training no. 21/CNHL - CS PCCC on 16/102/2024.  
- Fire and Fighting Drill report on 11/01/2024 by Police of Tra Vinh province. Decision no. CL/QD/2022-47 issued on 14/06/2022 for Fire and Fighting Team for 25 employees, Leader: Mr. Le Thanh Tan. Method of Fire and Fighting no. 24/2023-PA-PCCC issued on 12/05/2023, and approved by Police of Tra Vinh province.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Social Accountability  | 6.5.2     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall have a training program to ensure workers that handle or are exposed to potentially dangerous chemicals, fuels, compounds, or other toxic substances are properly trained in their safe use. (See also 7.2.4).

**Explanation:**

The training safety working and hygiene by Training Health Safety 3rd and Occupational Safety Co.,Ltd - TSIC (chemical storing/handling/using, operating high pressure equipment, mechanism, forklift and chemical) follow Decree 44/2016/ND-CP. Sample checked:  
'- Group 1:trained on 26/10/2024 for 07 employees.  
- Group 2: trained on 23-25/10/2024 for 10 employees.  
- Group 3: trained on 31/10 - 09/11/2024 follow Decision no. 2828-2024/QD-TSIC on 13/11/2024 for 34 employees.  
Checked training for using chemical: 03 employees (cert no. TSIC-2024/TAT-T/45887, valid to 13/11/2026), training for used boiler: 03 staffs (cert no. TSIC-2024/TAT-T/45911, valid to 13/11/2026); training for used forklift: 05 employees (cert no. TSIC-2024/TAT-T/45879, valid to 13/11/2026); training for electricity safety: 05 employees (cert no. TSIC-2024/TAT-T/45902, valid to 13/11/2026), training for welding safety, convenient equipment: 02 staffs (cert no. TSIC-2024/TAT-T/45909, valid to 13/11/2026).  
- Group 4: trained on 29-30/10/2024 for 354 employees.  
- Group 5: trained on 28/10/2024 for 02 staffs.  
- Group 6: trained on 11/11/2024 for 20 employees.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.5.3     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall maintain a training program that orients new employees in general health, safety, product quality and the prevention of product contamination. The facility shall also provide refresher training to all employees on these subjects at least annually.

**Explanation:**

The training procedure and training plan for general health, safety, product quality and the prevention of product contamination in place as in 6.5.1 for apply, with refresher training to all employees annually, the new comer employees must be trained as above before working.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.5.4     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Training programs shall include specific requirements that verify the effectiveness of the training and that training programs are being effectively transferred to the workplace. The results of such assessments must be documented and available at least for those tasks which have an impact to the product safety, quality, legality, and human health and safety.

**Explanation:**

After training, all trainees had interview at the work places follow training plan for verify the effectiveness of the training, these records of training course as in 6.5.3 were seen.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.5.5     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall maintain a training program for all employees related to fire safety and electrical safety, including use and disposal of dangerous materials.

**Explanation:**

- The fire & fighting training as mentioned in 6.2.8
- The electrical safety training including in first aid training, work safety & hygiene training as in as mentioned in 6.2.3 and 6.2.8
- The waste control training (including dangerous material disposal) as in 6.5.1 and 6.5.3 above/ The dangerous waster was control as hazardous waste was appropriate managed as in 1.2.3

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.5.6     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall have an effective training program for all personnel on the personal hygiene standard and program and records of training shall be maintained.

**Explanation:**

The effective training program for all personnel on the personal hygiene standard, program and records of training as mentioned in 6.5.1 and 6.5.3, 6.5.4 above.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.5.7     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

All Employees shall be trained in the facility's sanitation SSOPs. Record of such training shall be maintained in accordance with the facility's record retention policy.

**Explanation:**

The effective training program in the facility's sanitation SSOPs as mentioned in 6.5.1 and 6.5.3, 6.5.4 above. The all facility records were retention for 3 years as the facility's policy.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Social Accountability         | 6.5.8     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Records that verify proper training for all elements described above shall be maintained.

**Explanation:**

The all training records were verified in the Management Meeting review and HACCP Meeting review, these two minutes were seen during the audit.

| Pillar        | Reference | Conforming |
|---------------|-----------|------------|
| Environmental | 7.1.1     | Yes        |

**Clause and Explanation****Clause:**

Chemical products, fuels, lubricants and other non-food grade and/or toxic compounds shall be properly labeled.

**Explanation:**

As per SSOP and observed during on site plant tour, the Chemicals, Additive, Food grade lubricants, ... labeled, stored off floor on pallets in designated, separate locked room/storage.

| Pillar        | Reference | Conforming |
|---------------|-----------|------------|
| Environmental | 7.1.2     | Yes        |

**Clause and Explanation****Clause:**

Used chemical containers shall not be reused in production or to store potable water, raw material, ingredients, packaging or other edible substances.

**Explanation:**

There was no used chemical containers reused in production, storing potable water, raw material, ingredients, packaging, other edible substances observed during on site factory tour.

| Pillar        | Reference | Conforming |
|---------------|-----------|------------|
| Environmental | 7.1.3     | Yes        |

**Clause and Explanation****Clause:**

Chemical products, fuel, lubricants and other non-food-grade and/or toxic substances shall be securely stored in locked containers in areas that are away from kitchens, employee rest areas, and food production, packing and storage areas.

**Explanation:**

The chemicals, fuel, lubricants and other non-food-grade were securely stored in closed containers in separately storage away from kitchens, employee rest areas, food production and packing and storage areas. The compliance was verified during on site plant tour.

| Pillar        | Reference | Conforming |
|---------------|-----------|------------|
| Environmental | 7.1.4     | Yes        |

**Clause and Explanation****Clause:**

All items listed in 7.1.3 shall be safely stored to prevent mixing or water contamination that would result in noxious gases, explosions or other worker or food safety hazards. The storage area shall be well-ventilated and water-tight.

**Explanation:**

The all storage areas were well-ventilated and water-tight. There was no mixing or water contamination risk of items as in 7.1.3 observed that would result in noxious gases, explosions or other worker or food safety hazards during remote plant tour.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Environmental          | 7.1.5     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Secured storage areas for the items listed in 7.1.3 shall be under the control of designated responsible personnel.

**Explanation:**

The all storage of items listed in 7.1.3 was managed and controlled by assigned keepers.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Environmental          | 7.1.6     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Fuel, oil and lubricant storage shall include secondary containment areas to contain possible spills. The containment shall be equal to or greater than 110% of the capacity of the containers present at the facility.

**Explanation:**

The oil and lubricant were observed to be kept in secondary containers with more than 110 % or more than capacity for controlling the spill if any.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Environmental          | 7.1.7     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Fuel, lubricant and chemical storage and maintenance areas shall be marked with warning signs as appropriate (e.g. "authorized personnel only", "flammable", "no smoking", "danger").

**Explanation:**

The storage and maintenance areas of fuel, lubricant and chemical were observed with appropriate marked with warning signs as appropriate: "authorized personnel only", "flammable", "no smoking", "danger"

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | 7.1.8     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Precautions shall be taken to prevent spills, fire and explosion. Equipment and materials for managing and cleaning up spills shall be readily available. Employees working in such areas shall be trained in proper clean up procedures and in personal protection.

**Explanation:**

There are proper precautions to prevent spills, fire and explosion, available equipment and materials (fire extinguishers, sand boxes/contained sand and related tools/shovels/spades, rags, ...) for managing and cleaning up spills were observed during on site plant tour.

There were appropriate training provided as in section 6.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | 7.2.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Sewage from the facility shall be adequately controlled to avoid contamination of the environment, food production areas, employee rest and housing areas, and water supply. It shall be properly treated through a municipal or plant sewer system.

**Explanation:**

The facility's toilets sewage goes to various septic tanks; production sewage/ effluent were separate pipe system leading away from processing areas, there is no possibility of contamination to environment or clean water supply. Effluent is handling and treated by effluent treatment system of factory. Overflow and rain run-off would go to the communal drainage system.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | 7.2.2     | No - Minor |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Solid waste, waste water in plant production areas and on the plant grounds shall be properly stored and disposed of according to local laws and regulations. (This includes processing by-products such as heads, shells, bones, viscera, etc., and used packing materials). Such waste shall be disposed of to avoid negative impacts on the community and according to national environmental standards.

**Explanation:**

The solid waste, processing by-products and used packages of facility are controlled as stipulated in SSOP. There are designed areas with separate compartments and bins with lids is used to store solid waste until pick-up after sorting by contracted companies complying to local environmental regulations.

- Hazardous waste: contract no. 1001/2025/HDKT/TL-TSCL is signed on 10/01/2025 with Thanh Lap Company Limited, valid to 1 years. Checked collecting and treatment record no. 01TSCL/2024/3-4-5-6.021.VX on 08/06/2024, and record

no. 02TSCL/2024/3-4-5-6.021.VX on 30/12/2024.

- Domestic waste: contract no. 116/2025/CTDT/HD-VCR is signed on 07/01/2025, valid from 01/01/2025 to 31/12/2025 with Tra Vinh Urbant JSC – add: ward 7th, Tra Vinh city, Tra Vinh province; with frequency: 3 times/week, checked invoice no. 00003734 on 25/12/2024, confirmed available.
- Waste from production (PE/PA, carton, basket, plastic barrel,...): contract no. 03/HDMV/2025 signed on 26/12/2024, valid from 01/01/2025 to 31/03/2025 with Minh Van Company Limited - add: ward 1st, Tra Vinh city, Tra Vinh province. Checked Receipt note are in place from Jan/2025 to audit date, sample checked invoice no. 436 on 31/12/2024.
- Collecting shrimp shells and heads: contract no. 01/HDPL/2025 is signed on 29/12/2024 with Hung Dung company limited, valid to 31/12/2025, checked invoice no. 52 issued on 10/03/2025.

\* However, Observation onsite audit, There are not indentified fully for hazardous waste identified code in Hazadouse waste storage.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Environmental          | 7.2.3     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
Used chemical and fuel containers, waste oil, lubricants, and expired chemicals and ingredients shall be disposed of in accordance with manufacturer's instructions and local government environmental regulations. The facility shall maintain copies of relevant and up-to-date regulations.

**Explanation:**  
Hazadous waste: contract no. 1001/2025/HDKT/TL-TSCL is signed on 10/01/2025 with Thanh Lap Company Limited, valid to 1 years. Checked collecting and treatment record no. 01TSCL/2024/3-4-5-6.021.VX on 08/06/2024, and record no. 02TSCL/2024/3-4-5-6.021.VX on 30/12/2024.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Environmental          | 7.2.4     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
Facility personnel responsible for storage, transport and disposal of the items listed in 7.2.2 and 7.2.3 shall be appropriately trained to prevent personnel and food safety hazards as well as potential environmental contamination.

**Explanation:**  
The appointed responsible staff with training record showed compliance.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Environmental          | 7.2.5     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Where the local government requires a license or permit for the waste storage and disposal activities described in 7.2.2 and 7.2.3, the facility shall have a current copy of the plant's or their service provider's permit or license.

**Explanation:**

The licenses, permits for the waste storage and disposal activities were complied as in 7.2.2 and 7.2.3

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Animal Welfare         | 8.1.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Animals shall be transported to processing plants or other markets in a manner that assures a high level of animal welfare and minimizes distress.

**Explanation:**

Tilapia Farming Procedure revised on 03/01/2025 and Animal Welfare Management procedure issued on 03/01/2025 in place for apply.

The fish is transported in well-boats where is as natural life environment of fish for high dissolved oxygen levels and as same as natural life environment temperature.

Shrimp is transported in PE bags with DO  $\geq 10 - 20$  mg/L, the hatchery controlled water quality of transportation before loading to ensure for animal welfare and minimizes distress.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Animal Welfare         | 8.1.2     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

If animals are hauled live to a processing plant, transport must be implemented without undue delay, and the time and stocking density controlled to provide optimum survival and product quality. These shall include, where necessary, adequate clean water, dissolved oxygen levels and temperature control.

**Explanation:**

Shrimp Farming Procedure revised on 03/01/2025 and Tilapia Farming Procedure revised on 03/01/2025, with regulated stocking density limited as the well-boat capacity, often with pH = 6-9, temperature 22-32°C, DO in water  $> 5$  mg/L ... to reduce the mortality ratio.

The fish is transported in well-boats where is as natural life environment of fish for high dissolved oxygen levels and as same as natural life environment temperature.

Shrimp is transported in PE bags with DO  $\geq 10 - 20$  mg/L, the hatchery controlled water quality of transportation before loading.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Animal Welfare         | 8.1.3     | N/A        |
| Clause and Explanation |           |            |

**Clause:**

Adequate dissolved oxygen levels shall be maintained. Transport density shall be determined by local conditions, these transport provisions shall apply equally to all suppliers, plant employees and subcontractors.

**Explanation:**

Not application. There is not transported live animals.

Tilapia Farming Procedure on 03/01/2025 and Receiving material – WASHING 1 stage of GMP dated on 01/10/2024 and PRESERVATION for Shrimp in transportation revised on 02/01/2023 in place for apply, with regulated stocking density limited, with pH = 6-9, temperature 22-32°C, ... to reduce the mortality ratio. Beside, the transportation stage of Shrimp/Tilapia was preserved with temperature <= 4 degree C in Insulation Vehicles into factory.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Animal Welfare         | 8.2.1     | N/A        |
| Clause and Explanation |           |            |

**Clause:**

If animals are held live at processing plants prior to slaughter holding conditions shall be operated to assure adequate animal welfare. These shall include, where necessary, adequate clean water, dissolved oxygen levels and temperature control.

**Explanation:**

Not application. There is not transported live animals.

Tilapia Farming Procedure on 03/01/2025 and Receiving material – WASHING 1 stage of GMP dated on 01/10/2024 and PRESERVATION for Shrimp in transportation revised on 02/01/2023 in place for apply, with regulated stocking density limited, with pH = 6-9, temperature 22-32°C, ... to reduce the mortality ratio. Beside, the transportation stage of Shrimp/Tilapia was preserved with temperature <= 4 degree C in Insulation Vehicles into factory.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Animal Welfare         | 8.3.1     | N/A        |
| Clause and Explanation |           |            |

**Clause:**

If animals are slaughtered at the processing facility, before slaughter, they shall be quickly rendered unconscious by humane means.

**Explanation:**

Not application. There is not transported live animals, the monitoring results recorded into form no. GMP-TEC-01/GMP01 of shrimp and form no. GMP-01/Tilapia of fish.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Traceability           | 9.1.1     | N/A        |
| Clause and Explanation |           |            |

**Clause:**

Facilities that source raw material from both wild-caught and farm-raised sources shall properly identify, segregate and label products from different wild-caught and/or aquaculture sources and shall indicate any relevant certifications.

**Explanation:**

Not application. There is not produced for wild-caught sources.

The facility had Traceability procedure to control for identify, segregate and label products from different wild-caught and/or aquaculture sources:

'- Farm raised: L. vannamei, P. monodon, Tilapia.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Traceability                  | 9.1.2     | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Proper identification shall be maintained for each lot, for each wild-caught and farm-raised source, on all documents and at each step of the process flow from raw material receiving, handling, processing, packaging, storage and dispatch. Records shall be maintained to ensure product identity and demonstrate that products from wild-caught and aquaculture sources and those from certified and non-certified sources are not mixed.

**Explanation:**

Not application. There is not produced for wild-caught sources.

The facility had Traceability procedure to control for identify, segregate and label products from different wild-caught and/or aquaculture sources:

'- Farm raised: L. vannamei, P. monodon, Tilapia.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Traceability                  | 9.1.3     | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

For facilities that produce both wild-caught and farm-raised species, procedures shall ensure that wild-caught certified and farm-raised certified products were not compromised through mixing or substitution with non-certified wild caught product or non-certified farm-raised products, or through mixing of product of different BAP star categories.

**Explanation:**

Not application. There is not produced for wild-caught sources.

The facility had Traceability procedure to control for identify, segregate and label products from different wild-caught and/or aquaculture sources:

'- Farm raised: L. vannamei, P. monodon, Tilapia.

| Pillar       | Reference | Conforming |
|--------------|-----------|------------|
| Traceability | 9.1.4     | N/A        |

**Clause and Explanation**

**Clause:**

The procedures and records shall clearly show controls and traceability at ALL steps: chain of custody evidence from the outsourced entity (country of origin, for example), on the way to the outsourced entity, during handling, production, labelling or storage at the outsourced entity, and during transport away from the outsourced entity back to the facility.

**Explanation:**

The facility does not use outsource materials.

| Pillar       | Reference | Conforming |
|--------------|-----------|------------|
| Traceability | 9.2.1     | Yes        |

**Clause and Explanation**

**Clause:**

The facility shall develop, maintain and document appropriate traceability procedures and systems to include identification of batches of raw material, ingredients, in-process products, rework, outsourced processing, packaging, additives, and final product throughout the production process and any out-sourced product, ingredient or service.

**Explanation:**

Traceability procedure no. PM-TEC-18 revised on 03/01/2025, incorporated with the GMP Packing step in GMP of Shrimp no. GMP-TEC-01 dated on 02/01/2023 and GMP of Tilapia no. GMP-01 dated on 01/10/2024 , defined appropriate clearly lot code for every production material/product lots on all production monitoring records, these records including the identified lot/batch numbers for all ingredients, in-process products, rework, packaging, additives, ... During onsite audit, observed the temporary cartons have lot number for traceability

| Pillar       | Reference | Conforming |
|--------------|-----------|------------|
| Traceability | 9.2.2     | Yes        |

**Clause and Explanation**

**Clause:**

The facility shall operate a traceability record-keeping process that provides timely, organized, accurate entries, performed and overseen by a designated trained person or traceability team responsible for collecting the data, ensuring it is complete and accurate, and that traceability requirements are met.

**Explanation:**

The all records for traceability processes were implemented for provided timely, organized, accurate entries, performed and overseen by designated competent traceability team esponsible for collecting the data, ensuring it is complete and accurate, and that traceability requirements are met.

| Pillar       | Reference | Conforming |
|--------------|-----------|------------|
| Traceability | 9.2.3     | Yes        |

## Clause and Explanation

### Clause:

Where a facility's traceability system consists of paper records, separate documents, forms, notebooks and/or files, this information shall be transferred to a computer database or spreadsheet to allow for transmission and verification of electronic data.

### Explanation:

The facility's traceability system was based on the paper records, related documents, notebooks, and some of its data/information were loaded into computer database (for back up also) which can be proper transmission and verification. There is no online traceability used.

| Pillar       | Reference | Conforming |
|--------------|-----------|------------|
| Traceability | 9.2.4     | N/A        |

## Clause and Explanation

### Clause:

Where a facility's traceability system uses an online system or computer database, the facility shall keep copies of the documents or records that were used to transfer data to the electronic system in order to allow verification of the information in the electronic system.

### Explanation:

There is no online traceability used.

| Pillar       | Reference | Conforming |
|--------------|-----------|------------|
| Traceability | 9.3.1     | Yes        |

## Clause and Explanation

### Clause:

Wild-Caught Raw Material – The facility shall keep an up-to-date traceability records of all wild-caught raw material suppliers, including but not limited to:

- o Supplier name and address including country
- o Common or commercial name and species name
- o Date of deliveries and lot numbers
- o Input tonnage and total net weight produced for mass balance calculation
- o Quantity supplied by each supplier
- o Product form at time of landing
- o Date harvested (process date or date code)
- o Date landed
- o FAO statistical area of harvest
- o Country of first landing
- o Country of origin
- o Name of entity to which the fish was first landed or delivered including: name, telephone, and email address of contact person
- o Name of the flag of the harvesting vessel
- o Vessel(s) permit of license number
- o Unique vessel identifier (such as vessel name or registration number)
- o Specific type of fishing gear used for harvesting
- o Current GSSI recognized certificate (required for BSP logo use on packaging)

**Explanation:**

The facility had Traceability procedure to control for identify, segregate and label products from different wild-caught and aquaculture sources - farm raised.

\* Factory 2 - L. vannamei: Sample checked production on 12/09/2024, Harvesting from POND D8 (code BA D844) - Ba Tri 2 farm (BAP source), size: about 38 pcs/ kg, total harvested quantity: 11,150 kgs. Total feed: 13,189 kgs, FCR = 1.18, SR = 77.4 %. Testing antibiotic report issued on 10/09/2024 by Internal Lab - Vilas 365.

- Product: Frozen CPTO Ring with Sauce, production quantity: 2,533 ctns.

- Production date: 12/09/2024 in factory, finished product: 6,891.6 kgs/ 2,533 ctns. CR = 1.62.

+ Material receiving stage: 11,150 kgs --> HLSO: 8,080 kgs --> Sizing: size 26/30 = 7,772.5 kgs and size 21/25 = 307.5 kgs --> PTO: 7,229.7 kgs --> Soaking: 7,666.7 kgs --> Cooking: 7,098.7 kgs --> Freezing: 6,891.6 kgs --> packing for finished products: 6,891.6 kgs/ 2,533 CTNs size 26/30.

+ Feed: used Sheng Long Duc Hoa branch with quantity: 13,189 kgs.

+ Seedling: from Thao Nguyen hatchery with quantity = 550,000 pcs PL12, stocking on 03/06/2024.

+ Used Additive: using 256.9 kgs New 512 from supplier: Chau Au company, receiving note on 30/07/2024, lot no. HCTT00035/05, production on 19/06/2024, exp date: 18/06/2026, quantity: 560 kgs.

- Only sample checked : Customer is LAWRENCE WHOLESALE LLC - Canada, Loading for Contract no. HDB/24-06/134, PO no. 655312, invoice no. 263/LWL-USA/24 on 07/10/2024, B/L no. OOLU2037077670, cont/seal no. SEGU9816864/ OOLJTY2111. Total loading 2,673 ctns/ 7,270.56 kgs, using 2,533 ctns of production on 12/09/2024, code BA D844.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Traceability           | 9.3.2     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Farm-Raised Raw Material- Facilities shall maintain documented farm data for all farm deliveries received from all BAP certified and non-certified farm suppliers to include the below information, as applicable:

- o Farm supplier name
- o BAP farm certification number
- o Production method (pond, cages, reservoir, etc.)
- o Identification of production unit
- o Sources of post larvae/stocking material
- o Date of deliveries and lot numbers (one pond or culture unit on a single day)
- o Unit of measure and total net weight for mass balance
- o Movement document number (if relevant)
- o Feed use (type and lot numbers)
- o Reports of chemical treatments
- o Testing data for the presence of microbes, antibiotics and chemicals in product

**Explanation:**

- Sample checked for Contract no. HDB/24-06/134, PO no. 655312, invoice no. 263/LWL-USA/24 on 07/10/2024, B/L no. OOLU2037077670, cont/seal no. SEGU9816864/ OOLJTY2111.

- See 9.3.1

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Traceability           | 9.3.3     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Ingredients/Packaging Materials - Facilities shall maintain complete data for all materials used in the product (including packaging, ingredients, chemical additives) from approved suppliers to include the below information, as applicable:

- o Supplier name and address
- o Facility invoice number and/or purchase order number
- o Receiving date, quantity and lot number
- o Full description of the item (ex: 3 mm poly film, sodium tripolyphosphate, batter, breadding)
- o All label information including ingredients in, for example, the batter or breadding where applicable
- o Lot number assigned by the facility when receiving in (if different from receiving lot number)
- o Storage location

**Explanation:**

Sample checked:

1/. Trang Tin supplier:

- Testing report no. KT3-02748AHD3/1 on 06/01/2025 for PA by Quatest 3.

2/. Duy Nhat supplier:

- Testing report no. KT3-05999AHD4/1 on 18/11/2024 for PE by Quatest 3.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Traceability           | 9.3.4     | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Finished Product - Facilities shall have a system in place that ensures up-to-date, and easily accessible, data of all wild-caught and farm-raised raw material suppliers. The facility shall maintain documented records and quantities for all finished product production lots to include the below information, as applicable:

- o Facility GAA certification number
- o Supplier name and address including country
- o Species of fish, both scientific name and common or commercial name
- o Product form at the time of landing including quantity and weight
- o Date harvested/production date (process date or date code)
- o FAO statistical area of harvest
- o Country of first landing
- o Country of origin
- o Date landed
- o Name of entity to which the fish was first landed or delivered including: name, telephone, and email address of contact person
- o Name of the flag of the harvesting vessel
- o Vessel permit or license number
- o Unique vessel identifier (such as vessel name or registration number)
- o Specific type of fishing gear used for harvesting
- o Date of deliveries and lot numbers
- o Input tonnage and total net weight produced for mass balance calculation
- o Evidence of chain of custody from harvest to export to USA, where applicable
- o Finished product forms (i.e. raw fresh, raw frozen, raw RTE, cooked, breaded, etc.)
- o Line number and/or shift, if applicable
- o Size grade
- o Accurate labelling: for the above and all other required information - ingredients, handling instructions, facility address or registration number where applicable, amount, source, and other full identification information for raw material used (shrimp, tilapia, etc., delivered from what supplier and when)
- o Amount and full identification information (see receiving) for any ingredients used (breadding, marinades, batter, spices, etc.) for each lot of production
- o Amount and full identification for any chemicals used (phosphates, sulphites) for each lot of product
- o Amount and full identification for all packaging used for each lot of production

**Explanation:**

The facility had Traceability procedure to control for identify, segregate and label products from different wild-caught and aquaculture sources - farm raised.

\* Factory 2 - L. vannamei: Sample checked production on 25/12/2024, Harvesting from POND C4 (code BA C444) - Ba Tri 2 farm (BAP source), size: about 65 pcs/ kg, total harvested quantity: 11,178 kgs. Total feed: 13,340 kgs, FCR = 1.19, SR = 81.4 %. Testing antibiotic report issued on 23/12/2024 by Internal Lab - Vilas 365.

- Product: Frozen Cooked Peeled Deveined Tail on farm - raised White vannamei, Ring with sauce, production quantity: 2,391 ctns.

- Production date: 25/12/2024 in factory, finished product: 6,911.4 kgs/ 2,391 ctns. CR = 1.62.

+ Material receiving stage: 11,178 kgs --> HLSO: 8,204.3 kgs --> Sizing: size 38/42 = 7,986.6 kgs and size 51/60 = 73.4 kgs --> Before Cooking: 8,501.9 kgs --> After Cooking: 7,965.8 kgs --> WCPTO/ Ring tray: 7,118.7 kgs --> Freezing: 6,911.4 kgs --> packing for finished products: 6,911.4 kgs/ 2,391 CTNs size 45/50 RING with weighing 481.95 gr/RING = 368.55 gr/shrimp + 113.4 gr/ Sauce - Win Chance. Packing: 17 OZ (13 OZ Shrimp + 4 OZ sauce)/Ring x 6 Rings/ctns = 6.375 LBs /ctn = 2.89 kgs/ctn.

+ Feed: used Sheng Long Duc Hoa branch with quantity: 13,340 kgs.

+ Seedling: from Vinh Thinh hatchery with quantity = 900,000 pcs PL12, stocking on 02/10/2024.

- Sample checked : Customer is HAVEN FOODS LLC - USA, Loading for Contract no. HDBH/24-07/257 on 29/11/2024, PO no. 655411, invoice no. HDBH/24-07/257 on 29/11/2024, B/L no. 235402450392, seal no. OOLJUA1069. Total loading 3,120 ctns/ 9,016.8 kgs = 18,720 LBs, using 2,391 ctns of production on 25/12/2024, code BA C444.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Traceability           | 9.4.1     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
Products shall be packed in bags, boxes or master cartons, britestack pallets (i.e. canned) that are properly labeled with all information, including allergens, as required by local legislation and legislation of the country of destination.

**Explanation:**  
Traceability procedure no. PM-TEC-18 revised on 03/01/2025, incorporated with the GMP Packing step in GMP of Shrimp no. GMP-TEC-01 dated on 02/01/2023 and GMP of Tilapia no. GMP-01 dated on 01/10/2024 in place for control all eligible and properly information as required by Vietnam legislation, legislation of the country of destination and customer requires, including allergens on bags, boxes or master cartons.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Traceability           | 9.4.2     | Yes        |
| Clause and Explanation |           |            |

**Clause:**  
Product labels shall also include all necessary information to ensure safe handling, storage, display, preparation and use of the product along the supply chain or by the consumer.

**Explanation:**  
There were all all necessary information to ensure safe handling, storage, display, preparation and use of the product obseved on the products label. during remote factory tour there label of ... product were obser with the information: Product name, ingredients, net weight , storage-handling conditions, packing, production code, handling instructions, facility address production date, expired date, origin, Nutrition fact, product kind, packing description.

| Pillar | Reference | Conforming |
|--------|-----------|------------|
|--------|-----------|------------|

|                               |       |     |
|-------------------------------|-------|-----|
| Traceability                  | 9.5.1 | N/A |
| <b>Clause and Explanation</b> |       |     |

**Clause:**

The facility shall keep an up-to-date list of all customer names and locations where they ship products to.

**Explanation:**

The facility confirmed could not provide this information due to business confidential.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Traceability                  | 9.5.2     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall maintain documented records for all production lots that records the below information, as applicable, for farm raised and for wild-caught species:

- o Lot number
- o Storage location
- o Shipping - company, method, date
- o Unique shipping identifiers - container or seal number, bill of landing
- o Receiving customer information - name, address, invoice or order number
- o Breakdown of all species, products, quantities, weight, sizes and lot numbers included in the shipment

**Explanation:**

The facility had Traceability procedure to control for identify, segregate and label products from different wild-caught and aquaculture sources - farm raised.

\* Factory 2 - L. vannamei: Sample checked production on 21 - 22/05/2024, Harvesting from POND D7, POND D8, POND D9 - Ba Tri 2 farm (BAP source), size: about 38 pcs/ kg. Testing antibiotic report issued on 18 - 19/05/2024 by Internal Lab - Vilas 365.

+ POND D7: harvested on 21/05/2024, quantity: 10,637.1 kgs, total feed: 12,556 kgs, FCR: 1.18, SR: 82.3%.

+ POND D8: harvested on 22/05/2024, quantity: 10,654.5 kgs, total feed: 12,672 kgs, FCR: 1.19, SR: 81.4%.

+ POND D9: harvested on 22/05/2024, quantity: 10,648.2 kgs, total feed: 12,379 kgs, FCR: 1.16, SR: 82.0%.

- Product: Frozen Cooked Peeled Deveined Tail on farm - raised White vannamei, production quantity: 2,100 ctns/ 42,000 LBs = 19,026 kgs.

- Production date: 21 - 22/05/2024 in factory, total material: 31,939.8 kgs, total finished product: 19,499.26 kgs with 19,119.16 kgs/ 2,108 CTNs - Packing for Size 26/30: 5 LBs/bag x 4 bags/ctn = 20 LBs/ctn = 9.06 kgs/ctn and 380.1 kgs/ 47 CTNs - Packing for Size 31/40: 800 gr/PE x 10/ctn = 8.0 kgs/ctn.

+ POND D7: Material receiving stage: 10,637.1 kgs --> HLSO/ Sizing: 7,962.5 kgs --> Before Cooking: 7,798.3 kgs size 26/30 and 164.2 kgs size 31/40 --> After Cooking: 7,294.5 kgs --> PTO - Peeling: 6,518.8 kgs size 26/30 + 136.9 kgs size 31/40 --> Freezing: 6,472.8 kgs --> Packing for finished products: 6,340.1 kgs/ 699 CTNs size 26/30 (packing: 5 LBs/bag x 4 bags/ctn) + 132.7 kgs size 31/40 (packing: 800 gr/PE x 10/ctn).

+ POND D8: Material receiving stage: 10,654.5 kgs --> HLSO/ Sizing: 8,042.3 kgs --> Before Cooking: 7,853.8 kgs size 26/30 and 188.5 kgs size 31/40 --> After Cooking: 7,528.3 kgs --> PTO - Peeling: 6,568.6 kgs size 26/30 + 157.1 kgs size 31/40 --> Freezing: 6,537.54 kgs --> Packing for finished products: 6,385.24 kgs/ 704 CTNs size 26/30 (packing: 5 LBs/bag x 4 bags/ctn) + 152.3 kgs size 31/40 (packing: 800 gr/PE x 10/ctn).

+ POND D9: Material receiving stage: 10,648.2 kgs --> HLSO/ Sizing: 7,982 kgs --> Before Cooking: 7,864.4 kgs size 26/30 and 117.6 kgs size 31/40 --> After Cooking: 7,294.5 kgs --> PTO - Peeling: 6,567.6 kgs size 26/30 + 98.1 kgs size 31/40 --> Freezing: 6,488.92 kgs --> Packing for finished products: 6,393.82 kgs/ 705 CTNs size 26/30 (packing: 5 LBs/bag x 4 bags/ctn) + 95.1 kgs size 31/40 (packing: 800 gr/PE x 10/ctn).

- Sample checked : Customer is BEAVER STREETS FISHERIES INC - USA, Loading for Contract no. HDB/24-05/059 and Contract no. HDB/24-05/060 on 04/05/2024, PO no. 8003709, invoice no. 114/BSF-USA/24 on 04/06/2024, B/L no. HLCUSGN240573134, cont/seal no. TTNU8482252/ HLC1537627. Total loading: 2,100 ctns/ 42,000 LBs = 19,026 kgs on 04/06/2024 from production quantity: 2,108 CTNs.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Traceability                  | 9.6.1     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall demonstrate that the traceability system is effective and that product identity preservation has been maintained through conducting and documenting mass balance per 9.6.2, below.

**Explanation:**

Through conducting and documenting, the mass balance result was calculated by facility and provided to auditor as 9.6.2 below

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Traceability                  | 9.6.2     | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall document the total quantity of incoming raw material for each species and the total quantity of finished product produced per species and product form. The facility shall conduct a mass balance on this data based on the expected percentage processing yield by species and product form. The quantities and mass balance results shall be provided to the auditor for verification.

Results from the mass balance calculations shall clearly show that the quantity of inputs versus the outputs for each test are appropriate. Calculations shall also reflect what the expected recovery/yield percentage for each final product form is and how they were derived. (Annex 1, Glossary, for definition of Mass Balance).

**Explanation:**

In 2024, summarized quantity: Material = 1,603.55 MTs, Finished product = 644.54 MTs (DL31 – Factory 2, DL326 – Factory 1).

1/. L. vannamei:

- Material quantity = 1,550.19 MTs (1 star materials = 562.1 MTs, 2 star materials = 45.35 MTs, 3 star materials = 13.0 MTs, 4 star materials = 929.74 MTs).

- Finished products – quantity = 604.53 MTs (1 star products = 335.3 MTs, 2 star products = 27.11 MTs, 3 star products = 7.77 MTs, 4 star products = 569.65 MTs).

2/. P. monodon:

- Material quantity = 13.02 MTs (1 star materials = 4.5 MTs, 2 star materials = 8.52 MTs).

- Finished products – quantity = 7.63 MTs (1 star products = 2.24 MTs, 2 star products = 5.39 MTs).

3/. Tilapia:

- Material quantity = 40.34 MTs (only 3 star materials).

- Finished products – quantity = 32.38 MTs (only 3 star products).

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | A2-1.1    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

No Discharge into Natural Water Bodies: Facilities that do not discharge any effluents directly or indirectly into naturally occurring water bodies and comply with all other SPS requirements are eligible for GAA certification. (Examples: effluents used for irrigation or other purpose preventing discharge to naturally occurring water bodies. Where this is confirmed the requirements to sample and test effluents in Section 2 (below) do not apply.)

**Explanation:**

Effluents is treared for quality complied to national regulations before discharged to ousside, it is treated on site at the waste water treatment company's system before discharged into municipal drainage system, with quality complied to government, regional, local regulations and SPS requirements

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | A2-1.2    | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Discharge to Municipal or Private Treatment Plants: Facilities that have a valid contract with a municipality or industrial park facility that assumes the responsibility to treat and dispose of effluents in compliance with government, regional and local regulations are eligible for GAA certification if all other GAA requirements are met. (Where this is confirmed the requirements to sample and test effluents in Section 2 (below) do not apply.)

**Explanation:**

The company's effluents is treated on site and comply to government/ regional and local regulations also SPS standard requirements

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | A2-1.2.1  | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Plants shall not exceed local or national government permitted load levels when discharging effluents to a municipal or industrial treatment facility.

**Explanation:**

The facility has schedule to take the discharged water sample and sent to the certified third party lab for testing with parameters and testing results were complied to government/ regional and local regulations also SPS standard requirements. Test record from last calendar year were checked and reviewed.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | A2-1.3    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

On-Site Treatment: Facility treats its own effluents and discharges under a valid government permit into a naturally occurring water body (sea, river, estuary, etc.) and all GAA effluent parameters are met as described in Section 2 (below).

**Explanation:**

The facility has schedule to take the discharged water sample and sent to the certified third party lab for testing with parameters and testing results were complied to government/ regional and local regulations also SPS standard requirements. Test record from last calendar year were checked and reviewed.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Environmental          | A2-2.1    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

For New Applicants: At least three consecutive months of effluent data, collected during operation, must be available for effluents that enter natural bodies of water (rivers, streams, canals, estuaries, etc.). Effluent samples shall be analyzed for all the variables listed in the Table in Section 2 (including 3 months' worth for the quarterly variables).

**Explanation:**

The facility has schedule to take the discharged water sample and sent to the certified third party lab for testing with parameters and testing results were complied to government/ regional and local regulations also SPS standard requirements. Test record from last calendar year were checked and reviewed.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Environmental          | A2-2.2    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

For Recertification: Test results ongoing as noted in the table below.

**Explanation:**

The facility has schedule to take the discharged water sample and sent to the certified third party lab for testing with parameters and testing results were complied to government/ regional and local regulations also SPS standard requirements. Test record from last calendar year were checked and reviewed.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Environmental          | A2-2.3    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

To minimize the chance of disease transmission from effluents discharged to natural waters, plants shall screen out solids and treat effluents by chlorination or another method of disinfection which will kill the disease organisms before release. (Once the effluents are properly treated, disinfectant residues shall be neutralized, removed, or allowed to dissipate prior to effluent discharge).

**Explanation:**

The waste effluents was screened out solid waste by filter before next steps of treat process, at the last stage of effluents treat process by Bio-products and chlorine is used to kill disease organism. Chlorine residue is treated complying to local authority regulations before discharge.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | A2-2.4    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Records of effluent water quality concentrations entering natural bodies of water shall comply with government regulations, or the SPS criteria (See Table below), whichever is stricter.

**Explanation:**

The test results of effluent after treated of last calendar were checked SPS standard requirements.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | A2-2.4.1  | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

\* Mixing Zone Option for marine environments only:

Facilities that are unable to comply with the variable limits listed in Annex 2 Table 1, may elect an alternative approach to compliance by demonstrating that the water quality (as measured by the same set of variables) at the edge of the mixing zone (samples taken within a few meters downstream of the discharge pipe – closer or farther depending on the energy level of the receiving environment) and outside the mixing zone (samples taken upstream from the discharge pipe) does not differ. Sampling must be done on a quarterly basis.

For facilities that are unable to comply with the variable limits listed in Annex 2 Table 1, an assimilative capacity study on the receiving waters by a qualified third-party, updated annually, would be an acceptable alternative to demonstrate compliance. The results of the assimilative capacity study shall show that there are no adverse effects on the receiving water bodies from the release of facility effluents.

**Explanation:**

The facility is inland facility

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | A2-2.5    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Facilities must record and submit the average annual concentrations for each variable for effluents that entered natural bodies ("receiving waters") of water from your facility during the last calendar year. This will include:

**Explanation:**  
The factory has Testing plan and implemented from Jan - Dec/2024 according to BAP standard.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Environmental          | A2-2.5.0A | N/A        |
| Clause and Explanation |           |            |

**Clause:**  
Please input the annual average value of pH (standard units)

**Explanation:**  
6.85

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Environmental          | A2-2.5.0B | N/A        |
| Clause and Explanation |           |            |

**Clause:**  
Please input the annual average value of Total suspended solids in mg/L

**Explanation:**  
10

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Environmental          | A2-2.5.0C | N/A        |
| Clause and Explanation |           |            |

**Clause:**  
Please input the annual average value of Total phosphorus in mg/L

**Explanation:**  
12.05

| Pillar        | Reference | Conforming |
|---------------|-----------|------------|
| Environmental | A2-2.5.0D | N/A        |

**Clause and Explanation****Clause:**

Please input the annual average value of Soluble phosphorus in mg/L

**Explanation:**

1.38

| Pillar        | Reference | Conforming |
|---------------|-----------|------------|
| Environmental | A2-2.5.0E | N/A        |

**Clause and Explanation****Clause:**

Please input the annual average value of Total ammonia nitrogen in mg/L

**Explanation:**

0.07

| Pillar        | Reference | Conforming |
|---------------|-----------|------------|
| Environmental | A2-2.5.0F | N/A        |

**Clause and Explanation****Clause:**

Please input the annual average value of 5-day biochemical oxygen demand in mg/L

**Explanation:**

13.65

| Pillar        | Reference | Conforming |
|---------------|-----------|------------|
| Environmental | A2-2.5.0G | N/A        |

**Clause and Explanation****Clause:**

Please input the annual average value of annual Oil and grease content in mg/L

**Explanation:**

0

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | A2-2.5.0H | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Please input the annual average value of Dissolved Oxygen in mg/L

**Explanation:**

6

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | A2-2.5.1  | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility must record and provide to the auditor the annual average volume of effluent discharge in cubic meters/day. The auditor shall report this data to GAA for informational purposes only.

**Explanation:**

About average volume: 200 - 350 m3/day.

| Pillar                        | Reference  | Conforming |
|-------------------------------|------------|------------|
| Environmental                 | A2-2.5.1.A | N/A        |
| <b>Clause and Explanation</b> |            |            |

**Clause:**

Please input annual average volume of effluent discharged in cubic meters/day for last calendar year.

**Explanation:**

227.6

| Pillar                        | Reference  | Conforming |
|-------------------------------|------------|------------|
| Environmental                 | A2-2.5.1.B | N/A        |
| <b>Clause and Explanation</b> |            |            |

**Clause:**

Please input the number of days the plant was in operation during the last calendar year.

**Explanation:**

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | A2-2.6    | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Collection of Effluent Samples during the Audit and Third-Party Laboratory Testing Instructions to Facilities and Auditors:

- o The auditor shall supervise the collection of representative effluent samples during every GSA audit where Section 2 applies.
- o Samples shall be taken by the facility, or the facility's designated third-party lab. The auditor is to supervise this process and verify that samples are taken from the correct locations and using accepted sample collection methods. Sampling may only be conducted during periods when processing and cleaning is occurring.
- o Once the samples are collected, the auditor is to verify that they were properly marked with the sample number, date, time, facility name, sample location, and collection method (either grab or composite). Auditors must also ensure that the samples are sealed with tamper-proof tape and sent to, or picked up by, the third-party testing laboratory prior to completion of each audit.
- o This obviously means that addressing effluent sampling shall not wait until the end of the audit. Nor be done after hours or on weekends when third-party labs are closed.
- o Samples are to be tested for all parameters as described in Section 2. It is the facility's responsibility to ensure the third-party laboratory doing the testing is aware of and able to perform GSA required tests.
- o Testing costs are the responsibility of the facility. Test results are to be forwarded for review, in a timely fashion, to the Certification Body responsible for conducting the audit.
- o The third-party lab is to obtain the Certification Body's contact information and email address for directly forwarding the test results to them in a timely fashion.

The facility shall give permission for this to the third-party lab.

**Explanation:**

The facility was provided the Certification Body's contact information and email address for directly forwarding the test results to them in a timely fashion. The information was supervised for sending the the lab also. The sample are taken by facility's QA staff under supervisor of auditor and sent to Intertek lab who was notified the GAA, Lab contacts information and email address directly forwarding the test results to them in a timely fashion.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | A2-2.6.1  | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Where Annex 2 applies - were samples collected properly by the facility or third-party lab, from the correct locations and using accepted sample collection methods, marked and sealed properly and sent to or picked up by the third-party lab during the audit? (Auditor to note in comments who collected the sample)

**Explanation:**

The facility was provided the Certification Body's contact information and email address for directly forwarding the test results to them in a timely fashion. The information was supervised for sending the the lab also. The sample are taken by facility's QA staff under supervisor of auditor and sent to Intertek lab who was notified the GAA, Lab contacts information and email address directly forwarding the test results to them in a timely fashion.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | A2-2.6.2  | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Where Section 2 applies - the auditor shall describe the correct sample label details here for each sample: date, time, sampling location, and sample number.

**Explanation:**

The facility was provided the Certification Body's contact information and email address for directly forwarding the test results to them in a timely fashion. The information was supervised for sending the the lab also. The sample are taken by facility's QA staff under supervisor of auditor and sent to Intertek lab who was notified the GAA, Lab contacts information and email address directly forwarding the test results to them in a timely fashion.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Environmental                 | A2-2.6.3  | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The auditor shall also record how the sample was packaged, and the name of the third-party lab that picked it up, and where the sample was shipped. The auditor shall verify and record that samples were shipped immediately by the facility, the shipping method, and the name of the laboratory to which they were sent. (Informational purposes only).

**Explanation:**

The facility was provided the Certification Body's contact information and email address for directly forwarding the test results to them in a timely fashion. The information was supervised for sending the the lab also. The sample are taken by facility's QA staff under supervisor of auditor and sent to Eurofin lab who was notified the GAA, Lab contacts information and email address directly forwarding the test results to them in a timely fashion.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Traceability                  | A3-1.1    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall have a documented label control procedure to ensure integrity of BAP star category claims. The procedure shall include personnel authorized to approve, amend and release labels and its specifications and work instructions to control label use and their storage. The procedure shall also include the prevention of mislabelling of products of different BAP star categories for all applicable species.

**Explanation:**

Traceability procedure no. PM-TEC-18 revised on 03/01/2025, incorporated with the GMP Packing step in GMP of Shrimp no. GMP-TEC-01 dated on 02/01/2023 and GMP of Tilapia no. GMP-01 dated on 01/10/2024 that are in place for ensure integrity of BAP certified claims. QA Manager is assigned as personnel authorized to approve, amend and release labels, she shall work with Sale, Purchasing, Production departments to control the label specifications and work instructions, use and storage. The was strictly control to prevent mislabelling of products of BAP products.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Traceability                  | A3-1.2    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The label control procedure shall include a procedure for the proper labelling and downgrading of the star status of products in the event the facility mixes product of different BAP star categories. Where this occurs, records shall be maintained demonstrating which products of different BAP star categories were mixed, and that the star status of resultant product was properly downgraded. Examples:

- If 3-star BAP products are mixed with 2-star BAP products, then the entire product lot must be labelled as 2-star BAP product. The 3-star BAP products will lose its 3-star status.

**Explanation:**

Traceability procedure no. PM-TEC-18 revised on 03/01/2025, incorporated with the GMP Packing step in GMP of Shrimp no. GMP-TEC-01 dated on 02/01/2023 and GMP of Tilapia no. GMP-01 dated on 01/10/2024 in place for proper control BAP star category in compliance to SPS requirements

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Traceability                  | A3-1.3    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall properly identify and label products of different BAP star categories whether or not BAP logo is used on packaging. Proper identification shall be maintained for each lot, for each star category, on all documents and at each step of the process flow from raw material receiving, handling, processing, packaging, storage and dispatch. Records shall be maintained to ensure integrity of BAP product claims and also demonstrate product of different BAP star categories are not mixed.

**Explanation:**

Traceability procedure no. PM-TEC-18 revised on 03/01/2025, incorporated with the GMP Packing step in GMP of Shrimp no. GMP-TEC-01 dated on 02/01/2023 and GMP of Tilapia no. GMP-01 dated on 01/10/2024 in place for the proper lot numbers identified on labelling of different BAP star categories whether or not BAP logo is used on packaging. The lot numbers were maintained on related documents on steps of the process flow from raw material receiving, handling, processing, packaging, storage and dispatch, compliance records were seen during the audit.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Traceability                  | A3-2.1    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall assign a unique code or lot number separately for products of each BAP star category. This unique code or lot number shall be assigned at receiving and carry forward through each step of production, packaging and storage in

order to easily identify and trace every lot of BAP 1, 2, 3 and 4-star products from each other, and from non-BAP products.

**Explanation:**

Traceability procedure no. PM-TEC-18 revised on 03/01/2025, incorporated with the GMP Packing step in GMP of Shrimp no. GMP-TEC-01 dated on 02/01/2023 and GMP of Tilapia no. GMP-01 dated on 01/10/2024 in place for the proper labelling BAP certified products with properly lot numbers for identification and tracing every lot of BAP star products from each other, and from non-BAP products.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Traceability           | A3-2.2    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Product shall not be claimed as BAP 2, 3 or 4-star unless the unique code or lot number stated in A3-2.1 appears on all production documents from receiving throughout to shipping. Or, where product is assigned a different code or number at some stage, the unique code or lot number referenced in A3-2.1 shall also be referenced in the production document(s) together with the new code. These documents shall also bear the BAP certification number of the farm(s), hatchery/nursery and/or feed mill the product was sourced from, and the quantity per lot for each BAP star category.

**Explanation:**

Traceability procedure no. PM-TEC-18 revised on 03/01/2025, incorporated with the GMP Packing step in GMP of Shrimp no. GMP-TEC-01 dated on 02/01/2023 and GMP of Tilapia no. GMP-01 dated on 01/10/2024 in place for the proper lot numbers/codes identification on related production documents and tracing every lot of BAP star products. This lot numbers identification can be traced to BAP certification number of the farm source.

- ' - Material - Tilapia: sample code L0405 from Ba Tri 2 farm, Testing report no. 110505HL issued on 13/11/2024 by NAFI VI Lab – VLAT 1.1669, parameter: 38 parameters of antibiotic
- Material - L.vannamei: sample code L4217 from Ba Tri 2 farm, Testing report no. 021730HL issued on 24/02/2025 by NAFI VI Lab – VLAT 1.1669, parameter: 38 parameters of antibiotic.
- Material - P. monodon: sample code L4419 from Ba Tri 2 farm, Testing report no. 021733HL issued on 24/02/2025 by NAFI VI Lab – VLAT 1.1669, parameter: 38 parameters of antibiotic.
- + The feed supplier: Sheng Long Duc Hoa branch - BAP Certified.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Traceability           | A3-2.3    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Finished product codes and/or lot numbers that appear on the master carton and inner packaging shall either match the unique codes referenced in A3-2.1, or, there shall be a reference back to those unique codes in finished product documents so that the packaging codes and the unique codes in A3-2.1 are tied to each other.

**Explanation:**

The proper product lot code referenced above appeared on the master carton and/or inner packaging. This lot code appeared on all production records including for finished products.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Traceability                  | A3-2.4    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The codes and lot numbers referenced in A3-2.1 to A3-2.2 shall also be transferred to shipping documents that are provided directly to the purchaser/buyer. The facility shall provide to the auditor the document being used for this purpose and the auditor shall record this information on the audit report.

**Explanation:**

The lot code referenced in A3 2.1 to A3 2.2 can be transferred to shipping documents that are provided to the purchaser/buyer. These records were provided to the auditor on the traceability exercises for verifying, the traceability exercises records showed the compliance during the audit.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Traceability                  | A3-2.5    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

For each shipment, the documents referenced in A3-2.4 shall also record the breakdown of quantities for each BAP star category and its unique code or lot number.

**Explanation:**

Traceability procedure no. PM-TEC-18 revised on 03/01/2025 incorporated with the GMP Packing defined the breakdown BAP star category an lot code number, testing report are shown complied to the requirements of national authorities, SPS standard and imported markets.

' - Material - Tilapia: sample code L0405 from Ba Tri 2 farm, Testing report no. 110505HL issued on 13/11/2024 by NAFI VI Lab – VLAT 1.1669, parameter: 38 parameters of antibiotic

- Material - L.vannamei: sample code L4217 from Ba Tri 2 farm, Testing report no. 021730HL issued on 24/02/2025 by NAFI VI Lab – VLAT 1.1669, parameter: 38 parameters of antibiotic.

- Material - P. monodon: sample code L4419 from Ba Tri 2 farm, Testing report no. 021733HL issued on 24/02/2025 by NAFI VI Lab – VLAT 1.1669, parameter: 38 parameters of antibiotic,

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Traceability                  | A3-2.6    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility must record and provide to the auditor evidence of a documented relationship with all BAP facilities to which the facility is linked for purposes of star status claims, including the names of all supplying facilities, names of all receiving facilities, and the corresponding annual volume of BAP product exchanged between the named BAP facilities in metric tons/year.

**Explanation:**

Traceability procedure no. PM-TEC-18 revised on 03/01/2025 incorporated with the GMP Packing defined the breakdown BAP star category an lot code number, testing report are shown complied to the requirements of national authorities, SPS

standard and imported markets.

' - Material - Tilapia: sample code L0405 from Ba Tri 2 farm, Testing report no. 110505HL issued on 13/11/2024 by NAFI VI Lab – VLAT 1.1669, parameter: 38 parameters of antibiotic

- Material - L.vannamei: sample code L4217 from Ba Tri 2 farm, Testing report no. 021730HL issued on 24/02/2025 by NAFI VI Lab – VLAT 1.1669, parameter: 38 parameters of antibiotic.

- Material - P. monodon: sample code L4419 from Ba Tri 2 farm, Testing report no. 021733HL issued on 24/02/2025 by NAFI VI Lab – VLAT 1.1669, parameter: 38 parameters of antibiotic,

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Traceability           | A3-2.7    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Where the facility is eligible to produce BAP 2-star product(s), the facility shall keep an up-to-date list of all of the BAP-certified farms that are supplying them since the last BAP audit. This information shall also include the quantity by species actually supplied by each farm, the productive capacity of each farm, and the BAP facility certification number for each farm.

**Explanation:**

In 2024, summarised quantity: Material = 1,603.55 MTs, Finished product = 644.54 MTs (DL31 – Factory 2, DL326 – Factory 1).

1/. L. vannamei:

- Material quantity = 1,550.19 MTs (1 star materials = 562.1 MTs, 2 star materials = 45.35 MTs, 3 star materials = 13.0 MTs, 4 star materials = 929.74 MTs).

- Finished products – quantity = 604.53 MTs (1 star products = 335.3 MTs, 2 star products = 27.11 MTs, 3 star products = 7.77 MTs, 4 star products = 569.65 MTs).

2/. P. monodon:

- Material quantity = 13.02 MTs (1 star materials = 4.5 MTs, 2 star materials = 8.52 MTs).

- Finished products – quantity = 7.63 MTs (1 star products = 2.24 MTs, 2 star products = 5.39 MTs).

3/. Tilapia:

- Material quantity = 40.34 MTs (only 3 star materials).

- Finished products – quantity = 32.38 MTs (only 3 star products).

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Traceability           | A3-2.8    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Where the facility is eligible to produce BAP 3 and/or 4-star, the facility shall keep an up-to-date list of the BAP certified farms that are supplying them since the last BAP audit.

**Explanation:**

Traceability procedure no. PM-TEC-18 revised on 03/01/2025 incorporated with the GMP Packing defined the breakdown BAP star category an lot code number, testing report are shown complied to the requirements of national authorities, SPS standard and imported markets.

' - Material - Tilapia: sample code L0405 from Ba Tri 2 farm, Testing report no. 110505HL issued on 13/11/2024 by NAFI VI Lab – VLAT 1.1669, parameter: 38 parameters of antibiotic

- Material - L.vannamei: sample code L4217 from Ba Tri 2 farm, Testing report no. 021730HL issued on 24/02/2025 by NAFI VI Lab – VLAT 1.1669, parameter: 38 parameters of antibiotic.

- Material - P. monodon: sample code L4419 from Ba Tri 2 farm, Testing report no. 021733HL issued on 24/02/2025 by NAFI VI Lab – VLAT 1.1669, parameter: 38 parameters of antibiotic,

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Traceability                  | A3-2.9    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

In addition, facilities producing 3-star product shall require supplying farms to provide documentation verifying of their BAP 3-star eligible lots. Likewise, facilities producing 4-star product shall require supplying farms to provide documentation verifying of their BAP 4-star eligible lots.

**Explanation:**

In 2024, summarized quantity: Material = 1,603.55 MTs, Finished product = 644.54 MTs (DL31 – Factory 2, DL326 – Factory 1).

1/. L. vannamei:

- Material quantity = 1,550.19 MTs (1 star materials = 562.1 MTs, 2 star materials = 45.35 MTs, 3 star materials = 13.0 MTs, 4 star materials = 929.74 MTs).

- Finished products – quantity = 604.53 MTs (1 star products = 335.3 MTs, 2 star products = 27.11 MTs, 3 star products = 7.77 MTs, 4 star products = 569.65 MTs).

2/. P. monodon:

- Material quantity = 13.02 MTs (1 star materials = 4.5 MTs, 2 star materials = 8.52 MTs).

- Finished products – quantity = 7.63 MTs (1 star products = 2.24 MTs, 2 star products = 5.39 MTs).

3/. Tilapia:

- Material quantity = 40.34 MTs (only 3 star materials).

- Finished products – quantity = 32.38 MTs (only 3 star products).

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Traceability                  | A3-2.10   | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The facility shall also conduct mass balance tests on a per lot basis for each star category per species and product form. Per lot mass balance verification data shall be provided to the auditor for verification.

**Explanation:**

The records of 1 trace- backward and 1 forward exercises for as in A3 2.10 is verified for compliance. 100% accountability was achieved during the exercises.

The trace - back exercise: 1 trace-back - Frozen raw product.

1/.Factory 2: Sample checked production on 12/09/2024, Harvesting from POND D8 (code BA D844) - Ba Tri 2 farm (BAP source), size: about 38 pcs/ kg, total harvested quantity: 11,150 kgs. Total feed: 13,189 kgs, FCR = 1.18, SR = 77.4 %.

Testing antibiotic report issued on 10/09/2024 by Internal Lab - Vilas 365.

- Product: Frozen CPTO Ring with Sauce, production quantity: 2,533 ctns.

- Production date: 12/09/2024 in factory, finished product: 6,891.6 kgs/ 2,533 ctns. CR = 1.62.

+ Material receiving stage: 11,150 kgs --> HLSO: 8,080 kgs --> Sizing: size 26/30 = 7,772.5 kgs and size 21/25 = 307.5 kgs --> PTO: 7,229.7 kgs --> Soaking: 7,666.7 kgs --> Cooking: 7,098.7 kgs --> Freezing: 6,891.6 kgs --> packing for finished products: 6,891.6 kgs/ 2,533 CTNs size 26/30.

+ Feed: used Sheng Long Duc Hoa branch with quantity: 13,189 kgs.

+ Seedling: from Thao Nguyen hatchery with quantity = 550,000 pcs PL12, stocking on 03/06/2024.

+ Used Additive: using 256.9 kgs New 512 from supplier: Chau Au company, receiving note on 30/07/2024, lot no. HCTT00035/05, production on 19/06/2024, exp date: 18/06/2026, quantity: 560 kgs.

- Only sample checked : Customer is LAWRENCE WHOLESALE LLC - Canada, Loading for Contract no. HDB/24-06/134, PO no. 655312, invoice no. 263/LWL-USA/24 on 07/10/2024, B/L no. OOLU2037077670, cont/seal no.

SEGU9816864/ OOLJTY2111. Total loading 2,673 ctns/ 7,270.56 kgs, using 2,533 ctns of production on 12/09/2024, code BA D844.

The trace - forward exercise: 1 trace - forward - Frozen raw product.

2/. Factory 2 - L. vannamei: Sample checked production on 25/12/2024, Harvesting from POND C4 (code BA C444) - Ba Tri 2 farm (BAP source), size: about 65 pcs/ kg, total harvested quantity: 11,178 kgs. Total feed: 13,340 kgs, FCR = 1.19, SR = 81.4 %. Testing antibiotic report issued on 23/12/2024 by Internal Lab - Vilas 365.

- Product: Frozen Cooked Peeled Deveined Tail on farm - raised White vannamei, Ring with sauce, production quantity: 2,391 ctns.

- Production date: 25/12/2024 in factory, finished product: 6,911.4 kgs/ 2,391 ctns. CR = 1.62.

+ Material receiving stage: 11,178 kgs --> HLSO: 8,204.3 kgs --> Sizing: size 38/42 = 7,986.6 kgs and size 51/60 = 73.4 kgs --> Before Cooking: 8,501.9 kgs --> After Cooking: 7,965.8 kgs --> WCPTO/ Ring tray: 7,118.7 kgs --> Freezing: 6,911.4 kgs --> packing for finished products: 6,911.4 kgs/ 2,391 CTNs size 45/50 RING with weighing 481.95 gr/RING = 368.55 gr/shrimp + 113.4 gr/ Sauce - Win Chance.

+ Feed: used Sheng Long Duc Hoa branch with quantity: 13,340 kgs.

+ Seedling: from Vinh Thinh hatchery with quantity = 900,000 pcs PL12, stocking on 02/10/2024.

- Sample checked : Customer is HAVEN FOODS LLC - USA, Loading for Contract no. HDBH/24-07/257 on 29/11/2024, PO no. 655411, invoice no. HDBH/24-07/257 on 29/11/2024, B/L no. 235402450392, seal no. OOLJUA1069. Total loading 3,120 ctns/ 9,016.8 kgs = 18,720 LBs, using 2,391 ctns of production on 25/12/2024, code BA C444.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Traceability           | A3-2.11   | Yes        |
| Clause and Explanation |           |            |

**Clause:**

Results from A3 2.10 and 9.6.2 shall clearly show that the quantity of inputs versus the outputs for each test are appropriate, and that no mixing of BAP-certified products with non-certified products and no mixing of wild-caught with BAP eligible species occurred. (If the facility mixes product of different BAP star categories together in a lot, this situation shall be handled as described under A3 1.2). Calculations shall also reflect what the expected recovery/yield percentage for each final product form is and how they were derived. (See Appendix 1, Glossary, for definition of Mass Balance).

**Explanation:**

The results from A3 2.10 and 9.6.2 showed the quantity of inputs versus the outputs for each test are appropriate, there is no mixing of BAP-certified products with non-certified products and no wild-caught products.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Traceability           | A3-2.12   | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The facility shall provide the auditor a summary of the quantities for each BAP-certified species, broken down into their respective Star Status categories and this data shall be included in the audit report.

**Explanation:**

In 2024, summaried quantity: Material = 1,603.55 MTs, Finished product = 644.54 MTs (DL31 – Factory 2, DL326 – Factory 1).

1/. L. vannamei:

- Material quantity = 1,550.19 MTs (1 star materials = 562.1 MTs, 2 star materials = 45.35 MTs, 3 star materials = 13.0 MTs, 4 star materials = 929.74 MTs).

- Finished products – quantity = 604.53 MTs (1 star products = 335.3 MTs, 2 star products = 27.11 MTs, 3 star products = 7.77 MTs, 4 star products = 569.65 MTs).

2/. P. monodon:

- Material quantity = 13.02 MTs (1 star materials = 4.5 MTs, 2 star materials = 8.52 MTs).
- Finished products – quantity = 7.63 MTs (1 star products = 2.24 MTs, 2 star products = 5.39 MTs).

3/. Tilapia:

- Material quantity = 40.34 MTs (only 3 star materials).
- Finished products – quantity = 32.38 MTs (only 3 star products).

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Traceability           | A3-3.1    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The results of the trace-forward and trace back exercises shall be recorded for each star category the facility is authorized to produce. 100% accountability shall be achieved during the exercises.

**Explanation:**

The records of 1 trace- backward and 1 forward exercises for as in A3 2.10 is verified for compliance. 100% accountability was achieved during the exercises.

The trace - back exercise: 1 trace-back - Frozen raw product.

1/.Factory 2: Sample checked production on 12/09/2024, Harvesting from POND D8 (code BA D844) - Ba Tri 2 farm (BAP source), size: about 38 pcs/ kg, total harvested quantity: 11,150 kgs. Total feed: 13,189 kgs, FCR = 1.18, SR = 77.4 %. Testing antibiotic report issued on 10/09/2024 by Internal Lab - Vilas 365.

- Product: Frozen CPTO Ring with Sauce, production quantity: 2,533 ctns.

- Production date: 12/09/2024 in factory, finished product: 6,891.6 kgs/ 2,533 ctns. CR = 1.62.

+ Material receiving stage: 11,150 kgs --> HLSO: 8,080 kgs --> Sizing: size 26/30 = 7,772.5 kgs and size 21/25 = 307.5 kgs --> PTO: 7,229.7 kgs --> Soaking: 7,666.7 kgs --> Cooking: 7,098.7 kgs --> Freezing: 6,891.6 kgs --> packing for finished products: 6,891.6 kgs/ 2,533 CTNs size 26/30.

+ Feed: used Sheng Long Duc Hoa branch with quantity: 13,189 kgs.

+ Seedling: from Thao Nguyen hatchery with quantity = 550,000 pcs PL12, stocking on 03/06/2024.

+ Used Additive: using 256.9 kgs New 512 from supplier: Chau Au company, receiving note on 30/07/2024, lot no. HCTT00035/05, production on 19/06/2024, exp date: 18/06/2026, quantity: 560 kgs.

- Only sample checked : Customer is LAWRENCE WHOLESALE LLC - Canada, Loading for Contract no. HDB/24-06/134, PO no. 655312, invoice no. 263/LWL-USA/24 on 07/10/2024, B/L no. OOLU2037077670, cont/seal no. SEGU9816864/ OOLJTY2111. Total loading 2,673 ctns/ 7,270.56 kgs, using 2,533 ctns of production on 12/09/2024, code BA D844.

The trace - forward exercise: 1 trace - forward - Frozen raw product.

2/. Factory 2 - L. vannamei: Sample checked production on 25/12/2024, Harvesting from POND C4 (code BA C444) - Ba Tri 2 farm (BAP source), size: about 65 pcs/ kg, total harvested quantity: 11,178 kgs. Total feed: 13,340 kgs, FCR = 1.19, SR = 81.4 %. Testing antibiotic report issued on 23/12/2024 by Internal Lab - Vilas 365.

- Product: Frozen Cooked Peeled Deveined Tail on farm - raised White vannamei, Ring with sauce, production quantity: 2,391 ctns.

- Production date: 25/12/2024 in factory, finished product: 6,911.4 kgs/ 2,391 ctns. CR = 1.62.

+ Material receiving stage: 11,178 kgs --> HLSO: 8,204.3 kgs --> Sizing: size 38/42 = 7,986.6 kgs and size 51/60 = 73.4 kgs --> Before Cooking: 8,501.9 kgs --> After Cooking: 7,965.8 kgs --> WCPTO/ Ring tray: 7,118.7 kgs --> Freezing: 6,911.4 kgs --> packing for finished products: 6,911.4 kgs/ 2,391 CTNs size 45/50 RING with weighing 481.95 gr/RING = 368.55 gr/shrimp + 113.4 gr/ Sauce - Win Chance.

+ Feed: used Sheng Long Duc Hoa branch with quantity: 13,340 kgs.

+ Seedling: from Vinh Tinh hatchery with quantity = 900,000 pcs PL12, stocking on 02/10/2024.

- Sample checked : Customer is HAVEN FOODS LLC - USA, Loading for Contract no. HDBH/24-07/257 on 29/11/2024, PO no. 655411, invoice no. HDBH/24-07/257 on 29/11/2024, B/L no. 235402450392, seal no. OOLJUA1069. Total loading 3,120 ctns/ 9,016.8 kgs = 18,720 LBs, using 2,391 ctns of production on 25/12/2024, code BA C444.

| Pillar | Reference | Conforming |
|--------|-----------|------------|
|--------|-----------|------------|

|                               |        |     |
|-------------------------------|--------|-----|
| Traceability                  | A3-3.2 | Yes |
| <b>Clause and Explanation</b> |        |     |

**Clause:**

Once the lots are selected by the auditor for tracing, the results for all of them combined shall be achieved in no more than one half-day (4 hours).

**Explanation:**

The records of 1 trace- backward and 1 forward exercises for as in A3 2.10 is verified for compliance. 100% accountability was achieved during the exercises.

The trace - back exercise: 1 trace-back - Frozen raw product.

1/.Factory 2: Sample checked production on 12/09/2024, Harvesting from POND D8 (code BA D844) - Ba Tri 2 farm (BAP source), size: about 38 pcs/ kg, total harvested quantity: 11,150 kgs. Total feed: 13,189 kgs, FCR = 1.18, SR = 77.4 %.

Testing antibiotic report issued on 10/09/2024 by Internal Lab - Vilas 365.

- Product: Frozen CPTO Ring with Sauce, production quantity: 2,533 ctns.

- Production date: 12/09/2024 in factory, finished product: 6,891.6 kgs/ 2,533 ctns. CR = 1.62.

+ Material receiving stage: 11,150 kgs --> HLSO: 8,080 kgs --> Sizing: size 26/30 = 7,772.5 kgs and size 21/25 = 307.5 kgs --> PTO: 7,229.7 kgs --> Soaking: 7,666.7 kgs --> Cooking: 7,098.7 kgs --> Freezing: 6,891.6 kgs --> packing for finished products: 6,891.6 kgs/ 2,533 CTNs size 26/30.

+ Feed: used Sheng Long Duc Hoa branch with quantity: 13,189 kgs.

+ Seedling: from Thao Nguyen hatchery with quantity = 550,000 pcs PL12, stocking on 03/06/2024.

+ Used Additive: using 256.9 kgs New 512 from supplier: Chau Au company, receiving note on 30/07/2024, lot no.

HCTT00035/05, production on 19/06/2024, exp date: 18/06/2026, quantity: 560 kgs.

- Only sample checked : Customer is LAWRENCE WHOLESALE LLC - Canada, Loading for Contract no. HDB/24-06/134, PO no. 655312, invoice no. 263/LWL-USA/24 on 07/10/2024, B/L no. OOLU2037077670, cont/seal no.

SEGU9816864/ OOLJTY2111. Total loading 2,673 ctns/ 7,270.56 kgs, using 2,533 ctns of production on 12/09/2024, code BA D844.

The trace - forward exercise: 1 trace - forward - Frozen raw product.

2/. Factory 2 - L. vannamei: Sample checked production on 25/12/2024, Harvesting from POND C4 (code BA C444) - Ba Tri 2 farm (BAP source), size: about 65 pcs/ kg, total harvested quantity: 11,178 kgs. Total feed: 13,340 kgs, FCR = 1.19, SR = 81.4 %. Testing antibiotic report issued on 23/12/2024 by Internal Lab - Vilas 365.

- Product: Frozen Cooked Peeled Deveined Tail on farm - raised White vannamei, Ring with sauce, production quantity: 2,391 ctns.

- Production date: 25/12/2024 in factory, finished product: 6,911.4 kgs/ 2,391 ctns. CR = 1.62.

+ Material receiving stage: 11,178 kgs --> HLSO: 8,204.3 kgs --> Sizing: size 38/42 = 7,986.6 kgs and size 51/60 = 73.4 kgs --> Before Cooking: 8,501.9 kgs --> After Cooking: 7,965.8 kgs --> WCPTO/ Ring tray: 7,118.7 kgs --> Freezing: 6,911.4 kgs --> packing for finished products: 6,911.4 kgs/ 2,391 CTNs size 45/50 RING with weighing 481.95 gr/RING = 368.55 gr/shrimp + 113.4 gr/ Sauce - Win Chance.

+ Feed: used Sheng Long Duc Hoa branch with quantity: 13,340 kgs.

+ Seedling: from Vinh Thinh hatchery with quantity = 900,000 pcs PL12, stocking on 02/10/2024.

- Sample checked : Customer is HAVEN FOODS LLC - USA, Loading for Contract no. HDBH/24-07/257 on 29/11/2024, PO no. 655411, invoice no. HDBH/24-07/257 on 29/11/2024, B/L no. 235402450392, seal no. OOLJUA1069. Total loading 3,120 ctns/ 9,016.8 kgs = 18,720 LBs, using 2,391 ctns of production on 25/12/2024, code BA C444.

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Traceability                  | A3-3.3    | Yes        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Mass balance shall also be recorded for each exercise. The auditor shall also record what percentage of product the facility produced during the previous calendar year for each star category so as to verify the selection of lots and the number of exercises were appropriate as described in the above table instructions. Final results for all exercises shall be in line with expectations.

**Explanation:**

The mass balance tests were calculated from traceability exercise:

In 2024, the facility produced as BAP 4 stars, there is used logo products as A3-3.1, A3-3.2 as above.

The facility standard recovery for products are specified different for each step and each products form. The yields results for each step of above exercises satisfied to facility standard.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | A4-1.1    | N/A        |
| Clause and Explanation |           |            |

**Clause:**

Auditors shall provide a narrative description of the process used to select samples, and any difficulties encountered in assembling the requisite number of samples.

**Explanation:**

The 02 samples of Microbiology (Frozen Raw - L. vannamei and Frozen Raw - Tilapia) and 06 samples of Chemical: 04 samples of Frozen Raw - L. vannamei (4 general samples is sealed to test only 01 chemical sample) and 02 samples of Frozen Raw - Tilapia (2 general samples is sealed to test only 01 chemical sample), all samples are taken during the audit all raw products/ with sampled labels based on traceability code for all samples, sealed which is complied to SPS and requirements of "BAP - Sampling & Testing Requirements - SPS 5.1/- Issue 2.1 - 30-March-2022", and sent to INTERTEK Lab by QA staffs.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | A4-1.2    | N/A        |
| Clause and Explanation |           |            |

**Clause:**

Auditors must supply documentation associated with the samples collected, to include: · A copy of the plant inventory sheet in use on the day samples are collected, against which the selection of samples was made (supply as an Excel or Word file, or as a legible scanned file or photo)

\*List of samples collected, facility and laboratory details (as an Excel file), detailing the following:

\*Facility name and GSA ID number

\*Third-party laboratory name and contact details

\*Sampling date and times

\*Species (scientific name)

\*Primary Product Form description (per sample)

\*Alphanumeric Sample Code assigned by auditor - as written on sample bags (per sample)

\*Production lot ID or date code (per sample)

\*Description of product, including product specifications such as size or count, supplier code, etc. (per sample)

\*Photos of each sample collected, showing the assigned alphanumeric code and any other tracking information visible on the bag (per sample)

\*A description of how the samples were packed and shipped shall be provided to GSA.

Once testing has been completed, the laboratory must forward an original copy of the analytical results directly to the CB and GSA, with a copy to the facility. Results must be documented in the certification records, and CB's must supply GSA with copies of the test results.

If any positive results are detected in a composited sample, laboratories will be required to utilize the retained portions of individual samples to

determine which production lot(s) were the cause of the positive results. Facilities shall launch an investigation into the root cause of such contamination,

and document effective corrective actions to prevent future recurrences. Positive test results will normally result in GSA

assigning a more frequent level of  
“Plant Ongoing Monitoring”, as is subsequently described in Section 3 of Annex 4.

**Explanation:**

The 02 samples of Microbiology (Frozen Raw - L. vannamei and Frozen Raw - Tilapia) and 06 samples of Chemical: 04 samples of Frozen Raw - L. vannamei (4 general samples is sealed to test only 01 chemical sample) and 02 samples of Frozen Raw - Tilapia (2 general samples is sealed to test only 01 chemical sample), all samples are taken during the audit all raw products/ with sampled labels based on traceability code for all samples, sealed which is complied to SPS and requirements of "BAP - Sampling & Testing Requirements - SPS 5.1/- Issue 2.1 - 30-March-2022", and sent to INTERTEK Lab by QA staffs.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | A4-1.4    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The auditor shall confirm whether the tests carried out by the Third-party Laboratory were complete, that the correct parameters were tested, using testing methods acceptable to GSA, and using the correct levels of sensitivity (LOQ's, MRPL's), as specified in Annex 4 Tables II, III, or IV, as applicable.

**Explanation:**

The 02 samples of Microbiology (Frozen Raw - L. vannamei and Frozen Raw - Tilapia) and 06 samples of Chemical: 04 samples of Frozen Raw - L. vannamei (4 general samples is sealed to test only 01 chemical sample) and 02 samples of Frozen Raw - Tilapia (2 general samples is sealed to test only 01 chemical sample), all samples are taken during the audit all raw products/ with sampled labels based on traceability code for all samples, sealed which is complied to SPS and requirements of "BAP - Sampling & Testing Requirements - SPS 5.1/- Issue 2.1 - 30-March-2022", and sent to INTERTEK Lab by QA staffs.

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | A4-1.5    | Yes        |
| Clause and Explanation |           |            |

**Clause:**

The auditor shall confirm whether the results from the tests on samples collected during the audit conform to the GAA limits stated in Annex 4 Tables II, III, or IV, as applicable.

**Explanation:**

According to the specifications referred in 2.2.3 and sampling test plan 2023, performed at quaterly, the products have been tested for microbial criteria as mentioned in 3.18.2 and the chemicals in products were controlled as testing plan for raw material (as referred in 3.2.12 and 3.2.13), the chemicals product test was done and compliance

- Finished product: tessted follow parameter: microbiology, pesticide, antibiotic (Annex 4).
- + Tilapia: code BA N245, product: Frozen Tilapia Fillet, Testing report no. 122307HL issued on 28/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: chemical and antibiotic (Annex 4 of BAP standard).
- + Tilapia: code BA N245, product: Frozen Tilapia Fillet, Testing report no. 122302VL issued on 26/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: microbiology (Annex 4 of BAP standard).
- + L. vannamei: code L0623 (mixed from lot no. BA A544, BA D944, BA Y144), product: Cooked Vannamei IQF Frozen, Testing report no. 122305HL issued on 28/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: chemical and antibiotic (Annex 4 of BAP standard).
- + L. vannamei: code L0623 (mixed from lot no. BA A544, BA D944, BA Y144), product: Raw Vannamei IQF Frozen, Testing report no. 122304VL issued on 26/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: microbiology (Annex 4 of BAP standard).

+ P. monodon: product is Frozen raw, Testing report no. 122309HL issued on 28/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: chemical and antibiotic (Annex 4 of BAP standard).  
+ P. monodon: product is Frozen raw, Testing report no.122308VL issued on 26/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: microbiology (Annex 4 of BAP standard).  
+ P. monodon: product is Frozen Breaded, Testing report no. 122313HL issued on 28/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: chemical and antibiotic (Annex 4 of BAP standard).  
+ P. monodon: product is Frozen Breaded, Testing report no.122314VL issued on 26/12/2024 by NAFI VI Lab – VLAT 1.1669, parameter: microbiology (Annex 4 of BAP standard).

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | A4-2.1    | N/A        |
| Clause and Explanation |           |            |

**Clause:**  
The auditor shall record the name and contact details for the Third-party Laboratory or Sampling company, and the name of the staff member that collected the samples.

**Explanation:**  
Not application

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | A4-2.2    | N/A        |
| Clause and Explanation |           |            |

**Clause:**  
The auditor shall confirm whether the tests carried out by the Third-party Laboratory were complete, that the correct parameters were tested, using testing methods acceptable to GSA, and using the correct levels of sensitivity (LOQ's, MRPL's), as specified in Annex 4 Tables II, III, or IV, as applicable.

**Explanation:**  
Not application

| Pillar                 | Reference | Conforming |
|------------------------|-----------|------------|
| Food Safety            | A4-2.3    | N/A        |
| Clause and Explanation |           |            |

**Clause:**  
The auditor shall confirm whether the results from the tests on samples collected during the audit conform to the GAA limits stated in Annex 4 Tables II, III, or IV, as applicable.

**Explanation:**  
Not application

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | A4-3.1    | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

What is the frequency of "Plant Ongoing Monitoring" the facility is using at the time of the audit? Does the frequency of such testing conform to what is expected for the facility under the requirements of Annex 4 Table I?

**Explanation:**

Not application

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | A4-3.2    | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The auditor shall confirm whether the tests carried out by the Third-party Laboratory were complete, that the correct parameters were tested, using testing methods acceptable to GSA, and using the correct levels of sensitivity (LOQ's, MRPL's), as specified in Annex 4 Tables II, III, or IV, as applicable.

**Explanation:**

Not application

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | A4-3.3    | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The auditor shall confirm whether the results from the tests on samples collected during the audit conform to the GAA limits stated in Annex 4 Tables II, III, or IV, as applicable.

**Explanation:**

Not application

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | A4-3.4    | N/A        |

**Clause and Explanation****Clause:**

Were the results of "Plant Ongoing Monitoring" communicated to the CB and to the GAA as required?

**Explanation:**

Not application

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | A4-3.5    | N/A        |

**Clause and Explanation****Clause:**

What is the frequency of "Plant Ongoing Monitoring" the facility is using at the time of the audit? Does the frequency of such testing conform to what is expected for the facility under the requirements of Annex 4 Table I?

**Explanation:**

Not application

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | A4-3.6    | N/A        |

**Clause and Explanation****Clause:**

Did the Facility arrange for a Third-party Laboratory accredited to ISO 17025 or equivalent, or a Sampling Company recognized by GAA to collect samples as required?

**Explanation:**

Not application

| Pillar      | Reference | Conforming |
|-------------|-----------|------------|
| Food Safety | A4-3.7    | N/A        |

**Clause and Explanation****Clause:**

The auditor shall confirm whether the tests carried out by the Third-party Laboratory were complete, that the correct parameters were tested, using testing methods acceptable to GSA, and using the correct levels of sensitivity (LOQ's, MRPL's), as specified in Annex 4 Tables II, III, or IV, as applicable.

**Explanation:**

Not application

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | A4-3.8    | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

The auditor shall confirm whether the results from the tests on samples collected during the audit conform to the GAA limits stated in Annex 4 Tables II, III, or IV, as applicable.

**Explanation:**

Not application

| Pillar                        | Reference | Conforming |
|-------------------------------|-----------|------------|
| Food Safety                   | A4-3.9    | N/A        |
| <b>Clause and Explanation</b> |           |            |

**Clause:**

Were the results of "Plant Ongoing Monitoring" communicated to the CB and to the GAA as required?

**Explanation:**

Not application