Audit Report **Global Standard Food Safety Issue 9**

1. Audit Summary			
Company name	HIGHLAND DRAGON ENTERPRISE	Site code	1223375
Site name	HIGHLAND DRAGON ENTERPRISE		
Scope of audit	Thawing (if require), pre-cooking (if require), cleaning/sorting, packing, seaming, and sterilizing of canned Salmon, canned Tuna (in with or without brine, oil, tomato, chili sauce and other sauces) and other marine fishes (Sardine, Mackerel, Hamachi and other marine fishes).		
Exclusions from scope	The frozen cooked tuna (loin and flake)		
Justification for exclusion	The frozen cooked tuna (loin and flake) is processed at the same location address but in physically separate premises (building)		
Audit start date	3/30/2026	Audit finish date	3/31/2026
Re-audit due date	5/9/2027	Head office	No

Additional modules included			
Modules	Result	Scope	Exclusions from Scope

2. Audit Results					
Audit result	Certificated	Audit grade	A+	Audit programme	Unannounced - Voluntary
Previous audit grade	A+		Previous audit date	3/21/2025	

2. Audit Results

Certificate issue date	5/12/2026	Certificate expiry date	6/20/2027
Number of non-conformities		Fundamental	0
		Critical	0
		Major	0
		Minor	6

3. Company Details

Site address	15 Road 6 Song Than 1 Industrial Park Di An Ward Ho Chi Minh City		
Country	VIET NAM	Site telephone number	0918253035
Commercial representative name	Nguyen Pham Thanh	Email	npthanh@highlanddragon.com.vn
Technical representative name	Vuong Anh Nguyet	Email	qa@highlanddragon.com.vn

4. Company Profile

Plant size (metres square)	<10K sq.m	No. of employees	51-500	No. of HACCP plans	1-3

4. Company Profile		
Shift pattern	1 shift/day, 10 hours/shift, 6 operating days/week	
Seasonal site	No	
Seasonal opening times (Start/end date)		
Other certificates held	MSC by SGS, Kosher, Food Safety Quality system certified by NAFIQAD with EU Code registered DH149, FDA #15199578364	
Outsourced processes	No	
Outsourced process description	Non-applicable	
Regions exported to	North America Europe Asia	
Company registration number	Business license #3700303100	
Major changes since last BRCGS audit	No major change	

Company Description

This is the limited liability. This site was established in 1999. Markets are domestic & export to USA, EU, Japan. Key accounts are distributors. Resources were established for the management system including: 1 workshop, 9 seamers, 6 retorts, 2 X-ray equipment, machinery technology from Taiwan, Thailand, Vietnam, designed capacity 70 tons of RM per day, actual capacity 40 tons of RM per day, no outsourcing process, no seasonal activity, no ERP, no SCADA. This site applies to the management system of BRCGS, MSC by SGS, Kosher, Food Safety Quality system certified by NAFIQAD with EU Code registered DH149, FDA #15199578364

Since this is UNA, the audit was started with an inspection of the production facilities commencing within 30 minutes after the auditor has arrived on site to verify:- Product identification- Product inspection, testing and measuring- Control of non-conforming products- Process control- Product changeover - Calibration and control of measuring and monitoring devices- Site security/defense- GMP check: building, equipment, housekeeping and cleaning, personal hygiene, personal behaviours, protective clothing, staff facilities, physical cross-contamination, chemical cross-contamination, waste disposal, pest management, storage,

4. Company Profile

dispatch and transport, incoming goods, laboratory, CCP, maintenance workshop, utilities facilities.- Interview line manager, supervisor & operator

5. Product Characteristics

Product categories	11 - Low/high acid in cans/glass				
Finished product safety rationale	Low acid canned food with pH > 4.6 & aw > 0.85. Retort - thermal process (Fo 5, Z value 10.0), long shelf life (3 years).				
High care	No	High risk	No	Ambient high care	No
Justification for area	Product was sterilized in metal can, ambient long shelf-life product. Finished product was packed in metal can.				
Allergens handled on site	Fish Soya Cereals containing gluten				
Product claims made e.g. IP, organic	None				
Product recalls in last 12 months	No				
Products in production at the time of the audit	Albacore Wild Tuna 142g				

6. Audit Duration Details

Total audit duration	20	Duration of production facility inspection	12

6. Audit Duration Details	
Reasons for deviation from typical or expected audit duration	None
Combined audits	Other
Next audit type selected	Unannounced - Voluntary

Present at audit

Note: the most senior operations manager on site should be listed first and be present at both opening & closing meetings (ref: clause 1.1.11)

Name	Job title	Opening meeting	Site inspection	Procedure review	Closing meeting
NGUYỄN PHẠM THANH	GENERAL DIRECTOR	On-site			On-site
VƯƠNG ÁNH NGUYỆT	QA MANAGER	On-site	On-site	On-site	On-site
TRAN VI HOANG	FACTORY MANAGER	On-site	On-site	On-site	On-site
NGUYEN THI THUY TRANG	QC MANAGER	On-site	On-site	On-site	On-site
NGUYEN THI MY	IMPORT-EXPORT MANAGER	On-site		On-site	On-site
NGO VAN BINH	HR MANAGER	On-site		On-site	On-site
TRAN BA DINH	MECHANICAL MANAGER	On-site		On-site	On-site

GFSI Post Farm Gate Audit History			
Date	Scheme/Standard	Announced/Unannounced	Pass/Fail
3/10/2022	BRCGS Food	Announced	Pass
4/24/2023	BRCGS Food	Unannounced	Pass
1/24/2024	BRCGS Food	Unannounced	Pass
3/19/2025	BRCGS Food	Unannounced - Voluntary	Pass
3/31/2026	BRCGS Food	Unannounced - Voluntary	Pass

Document control			
Certification Body			
SGS United Kingdom Ltd			
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Standard Issue	9	*Template issue date*	12/16/2022
Directory allocation		*Version*	

Non-Conformity Summary Sheet

Critical or Major Non-Conformities Against Fundamental Requirements			
Clause	Detail	Critical or Major	Re-audit date

Critical		
Clause	Detail	Re-audit date

Major						
Clause	Detail	Correction	Proposed preventive action plan	Root cause analysis	Date reviewed	Reviewed by

Minor						
Clause	Detail	Correction	Proposed preventive action plan	Root cause analysis	Date reviewed	Reviewed by
4.4.3	DrainDuring site tour at pre-processing area, 1 screen of drain was observed minor broken.	1.1 Replace the old drain screen by new one with a thicker stainless steel screen.	1.2 Update the “Daily sanitation audit record SSOP#1A”1.3 Carry out the meeting to related people	Since the “Daily sanitation audit record SSOP#1A” was not properly designed	4/15/2026	Khoa Tang
4.6.2	Tool controlDuring site tour at packaging material WH, 1 scissors used to handle with can end & can body carton was observed minor rusty. This is the risk of physical cross-contamination.	2.1 Replaced the rusted scissors with stainless steel scissors.	2.1 Update the form “Inspection Record of Utensil Used Inside Processing” (SOP# 13 - Rev # 0.9 – 170717)	Since the “Inspection Record of Utensil Used Inside Processing” was not properly designed	4/15/2026	Khoa Tang
4.9.1.1	Chemical controlDuring site tour at packaging material WH, 1 liquid	3.1 Immediately collected and segregated all unlabelled chemical bottles	3.2 Established specific regulation for the use and control of alcohol bottles in	The chemical control program was not fully implemented in the	4/15/2026	Khoa Tang

Minor						
	chemical bottle was observed without label.	in the packaging material warehouse. Label this liquid chemical bottle	the packaging material warehouse.3.3 Carry out the meeting to related people	packaging material warehouse area: the lack of clear requirements for labelling, routine monitoring, and responsibilities for chemical control led to inconsistent implementation and missing labels.		
6.1.1	Process specificationDuring site tour at audit time, the salt mixing instruction (quy định kiểm fill gồm nồng độ muối và thời gian ngâm) was not available at pre-processing area.	4.1 Post the salt mixing instruction at pre-processing area.	4.2 Update the document distribution control rule in the WI 06/ONE COOK	Lack of document distribution control to ensure process instructions were available at the point of use	4/15/2026	Khoa Tang
6.2.2	Line clearance controlVertical traceability test challenged by auditor at audit time: Albacore Wild Tuna 142g, code HDANS FAO 61, lot = mfg date	5.1 Update the line clearance record printed carton into records of Albacore Wild Tuna 142g, code HDANS FAO 61, lot = mfg date 26 01 15Bổ sung báo cáo dọn quang	5.2 Update the SOP# 22 HANDLING PRODUCT AFTER POST PROCESSED TO LOADING5.3 Design the form “Inspection Report From Beginning To End	Since the SOP# 22 HANDLING PRODUCT AFTER POST PROCESSED TO LOADING was not suitableDo SOP# 22 HANDLING PRODUCT	4/15/2026	Khoa Tang

Minor						
	26 01 15, seamer 8 & 9, qty 1300 cases, WPF customer, contract #05/HDE-WP/2025 dated 16/7/2025, PO #12145 dated 30/7/2025. However, there was no sufficient evidence of documented checks of printed carton from the previous production lot have been removed from the line before changing to the next production lot.	dây chuyền đối với thùng carton của lô hàng Albacore Wild Tuna 142g, code HDANS FAO 61, lot = mfg date 26 01 15	Packaging Process Of The Finished Goods At Warehouse" (SOP# 22 - REV # 1.2 – 030426) to check line clearance	AFTER POST PROCESSED TO LOADING quy định chưa phù hợp		
6.3.1	Quantity controlVertical traceability test challenged by auditor at audit time: Albacore Wild Tuna 142g, code HDANS FAO 61, lot = mfg date 26 01 15, seamer 8 & 9, qty 1300 cases, WPF customer, contract #05/HDE-WP/2025 dated 16/7/2025, PO #12145 dated 30/7/2025.	6.1 Update the quantity checking record of 72 cans/case (6 blocks/case) at cartoning process for Albacore Wild Tuna 142g, code HDANS FAO 61, lot = mfg date 26 01 15Bổ sung báo cáo kiểm đếm số lượng 72 cans/case (6 blocks/case) của lô hàng Albacore Wild Tuna 142g,	6.2 Update the SOP# 22 HANDLING PRODUCT AFTER POST PROCESSED TO LOADING6.3 Update the form "Record Inspection at Bright stacking/ Labeling and Casing Step" (SOP# 22 - CCP9 - Rev # 0.8 – 250919)	Since the SOP# 22 HANDLING PRODUCT AFTER POST PROCESSED TO LOADING was not suitableDo SOP# 22 HANDLING PRODUCT AFTER POST PROCESSED TO LOADING quy định chưa phù hợp	4/15/2026	Khoa Tang

Minor						
	However, there was no sufficient evidence of checking 72 cans/case (6 blocks/case) at cartoning process.	code HDANS FAO 61, lot = mfg date 26 01 15				

Comments on non-conformities
None

Critical		
Clause	Detail	Re-audit date

Major						
Clause	Detail	Correction	Proposed preventive action plan	Root cause analysis	Date reviewed	Reviewed by

Minor						
Clause	Detail	Correction	Proposed preventive action plan	Root cause analysis	Date reviewed	Reviewed by

Audit team

Lead auditor		
Auditor number	**First name**	**Second name**
20234	Khoa Tang	Tang

Audit team				Attendance (YYYY/MM/DD, 24hr: MM)			Presence	
First name	Second name	Auditor number	Role	Audit Date	Start time	End time	Remote or physical	Professional recognition number
Khoa	Tang	20234	Team Leader	2026-03-30	09:00	18:00	Physical on site	N/A
Khoa	Tang	20234	Team Leader	2026-03-31	08:00	12:00	Physical on site	N/A

Viet	Tran Quoc	21750	Team member	2026-03-30	09:00	18:00	Physical on site	N/A

1. Senior management commitment

Objective

Objectives are established and reviewed annually. SMART objectives 2026 such as customer complaint ≤ 02 cases. Objectives were measured by specific formulation. The action plan included who, what & when (deadline). Objectives were compatible with the strategic direction of the organization and were integrated into the management system, monthly monitored by Line Managers and reports were maintained. The results were reported to site senior management and all staffs thru email, meeting, announcement, and notice board. Product safety & quality objectives were reviewed and revised where appropriate to ensure continued suitability during the annual management review meeting. The key results were under control of the site senior management against their targets.

Product safety culture

The first action was to assess the current culture within the organization by the survey. The site analyzed the data, then identified areas of strength and opportunities for improvement. Based on this, the site senior management established the Food safety culture plan for the development and continual improvement of a food safety & quality culture including defined activities involving all sections of the site - a description of how the activities will be undertaken and measured, person in charge, deadline, monitoring to change personal behaviors including these elements:

- vision, mission, core values

- the policy & objectives

- communication: internal & external communication, 2 ways (cascading from management team & escalating from employees)

- training program

- employee feedback & suggestion program

- performance measurement of defined activities (KPI)

The organization measured the success of the plan by KPI, monitored the progress by annual management review, last review on 24/1/2026. The food safety culture plan was ongoing. The senior management was available during the audit time to discuss effective implementation of the food safety culture plan.

Result of the previous audit

The result of the previous audit of this system has been reviewed; in particular to assure appreciate correction & corrective action has been implemented to address any non-conformity identified. This review has concluded that all NCs identified during the previous audit have been corrected & the corrective actions continue to be effective.

Management review

The management review process demonstrated capability to ensure the continuing suitability, adequacy & effectiveness of the management system. The management review meetings were carried out annually. The latest one was held on 23/01/2026 with the participation of senior management such as General Director/Factory Manager/Production Manager/QA Manager/QC Manager/HR Manager/Import-Export Manager/Mechanical Manager and then recorded in the meeting minutes. Responsibility for actions and deadline were recorded & communicated to related employees thru email, meeting minutes, announcement, and notice board. Employees, thru the interview, showed awareness of product safety & quality, how individuals can impact it, the company's objectives and the need to report any risks or evidence of unsafe practices.

Operation review

The operation review process demonstrated capability to ensure that there is a mechanism for food safety, authenticity, legality and quality issues to be raised and discussed at a senior management level within the site. The operation review meetings were carried out monthly which covering food safety, authenticity, legality and quality issues with the participation of senior management and then recorded in the meeting minutes. Responsibility for actions and deadline were recorded & communicated to related employees thru email, meeting minutes, announcement, and notice board.

Organization chart

Key roles for product safety, authenticity, legality and quality with deputies were defined in the organization chart, job descriptions, procedures and work instructions such as senior management system, product safety team leader & members. Organization chart of the site reflected the current management structure. The current structure and reporting were up to date (documents reflect current structure). There were Supervisors/Line Managers in charge of each team. The deputises in the absence of the responsible person who in charge for product safety, quality and legality were defined in the organization chart, job descriptions. Employees understood their responsibilities through the organization chart, job descriptions, procedures and work instructions. The site did not use external product safety, legality and quality expertise (e.g consultants, technical experts) in the development or maintenance of product safety and quality management system since the previous audit.

Reporting mechanisms of the staff to top management related to food safety issuesBeside direction channel from top to bottom, the factory established the report channel from bottom to top. The channel consists of cascade reporting, emails, phones and face-to-face meetings with managers. The hotline phone numbers of the Board of Directors & relevant managers are announced in public area. In addition, daily/weekly/monthly meetings were held for problem solving regarding food safety & quality issues. In the meanwhile, the site had a confidential reporting system to enable staff to report concerns relating to food safety, authenticity, legality, and quality by anonymous posting in mailbox and defined in procedure. This confidential reporting system was communication to staff. Through this channel, any feedback or issue about food safety, legality and quality can reach top management for quickly getting attention and being resolved in priority.

Legal entity of organization as per the business license #3700303100, Food Safety Quality system certified by NAFIQAD with EU Code registered DH149, FDA #15199578364

Details of non-applicable clauses with justification	
Clause/Section Ref	Justification
1.1.13	No use of logo
1.2.4	No use external product safety, legality and quality expertise (e.g consultants, technical experts) in the development or maintenance of product safety and quality management system since the previous audit.

2. The Food Safety Plan – HACCP

The HACCP study was conducted by the HACCP team. Multi-disciplinary HACCP team appointment decision document was available at audit time. HACCP team leader and members have description of detail responsibility in the appointment decision as manage product safety and product safety team, to ensure relevant training and education of the product safety team members. Training records of HACCP team were available at audit time. The team leader was QA Manager, who had over 24 years of experience in managing quality systems within canned seafood processing. She held a certificate in the FDA "Fish and Fishery Products Hazards and Controls Guidance" and food labelling regulations (certificate #1670/2021.VASEP.PRO, dated 21/12/2021). She also completed a HACCP refresher course authorized by IACET, earning 0.40 CEUs on 12/04/2019; all certificates are maintained on file. There hasn't been any inclusion of a qualified consultant in the HACCP development and maintenance since the previous audit.

Prerequisite programmes (PRP)

The PRPs were established, implemented and maintained to support the production of safe and suitable food at all stages of the food chain from primary production through to handling of the final product such as:

- Construction and layout of premises, utilities were designed, constructed and maintained in an appreciative manner to the nature of the processing operation.

- Personnel hygiene, employee facilities, training, health control, waste disposal, cross-contamination management, warehousing, transportation, pest control, maintenance, cleaning and sanitation were established, implemented and maintained as per the plans and procedures.

- Materials were controlled by incoming material control program.

Effectiveness of the implementation of PRPs is accomplished by the verification program.

HACCP study:

1. Natural fish

Product description:- Raw material: fish (Salmon, Tuna, Sardine, Mackerel, Hamachi), salt- Product description included fresh tuna sourced from FAO area 71 in the Pacific Ocean, frozen tuna from the same area, and raw materials from various international sources. Frozen amberjack and mackerel are imported from Japan.- Packaging material: tin can then corrugated carton- FGs specification dated 3/11/2025: pH > 4.6, aw > 0.85, sensory, % salt, net weight, heavy metal (Hg), Seafood toxins (Histamines), Microorganism (TPC, Clostridia)- Shelf-life: 3-5 years- Intended use: ready to eat- Storage condition: normal- Distribution: by clean & dry truck/ containerThe scope accurately reflected all products on site. Information was available on likely product defects, customer requirements, allergen containing raw materials. Main process flow chart includes all the processing steps within the scope dated 8/4/2025 for natural fish: Raw fish – Thawing – Pre processing (eviscerating, cutting, filleting, band sawing, cleaning) – Washing or soaking in brine – Metal detecting – Filling into tin can – Weighing – Flushing by steam (bài khí) - Seaming – Washing can – Air blowing – Coding – Loading into basket – Retorting – Cooling - Unloading – Labelling – X-ray equipment – Cartoning – Palletizing – WHSub process flow chart – Ice: Water – Making flake ice – Washing or soaking in brine of main process.Sub process flow chart – Can body: Can body – Depalletizing – Rinsing – Filling of main processSub process flow chart – Can end: Can end – Depalletizing – Filling of main processThe process flow chart verified by auditor during site tour accurately reflected the production processes.

Hazard control plan:

- CCP 1: Raw fish, hazard is Scombrotoxin (Histamine) formation, control measure is controlling Histamine of incoming material, critical limits are fish temperature ≤ 4oC, Histamine ≤ 50 ppm in all fish in the sample or ≤ 17 ppm in all composite 3 fishes/sample and sensory test of a representative sample of fish < 3 decomposed (persistent and readily perceptible) in a sample of 120 fishes (2.5% decomposition in the sample), monitoring is checking fish temperature & testing Histamine 18 fishes of every incoming lot as per AOAC 977.13 flourometric method, record SOP#01-CCP1

- CCP 2: Raw fish preparation from start of processing (thawing, cutting) to retorting, hazard is Scombrotoxin (Histamine) formation, control measure is controlling processing time, critical limit is total cumulative time the fish is exposed to unrefrigerated conditions (> 4°C) from start of processing to retorting < 12 hrs, monitoring is tracking time by SS marked tag placed on tray of product every processing, record SOP#07

- CCP 3: Step Seaming, hazard is pathogen/microorganism (Clostridium botulinum), control measure is seaming, critical limits are double seam specification of Seam Thickness (ST)/ Seam Length (SL)/ Body Hook (BH)/ Cover Hook (CH)/Overlap (OL) > 1.02mm/Tightness Rating > 75%, monitoring is checking parameters every start-up, 1 time/2h, change size of can body & can end, visual check seam every 20 mins, record SOP#15-CCP7

- CCP 4: Step Retorting, hazard is pathogen/microorganism (Clostridium botulinum), control measure is heating, critical limits are temperature = 110oC/ holding time = 20 mins during retort venting and temperature = 114oC/ holding time = 75 mins during retort processing, monitoring is checking parameters each retort batch, record SOP#18-CCP8

- CCP 5: Step Labelling, hazard is allergen (soya, gluten, fish), control measure is declaration on tin can, action criteria is visual, monitoring is checking allergen information on tin can at start of production lot, 1 time/2 hrs, product changeovers, each lot of finished product prior to shipment, record SOP#22-CCP9

- CCP 6: Step X-ray equipment, hazard is Foreign Body, control measure is X-ray equipment, critical limits are Al = 4 mm / SS = 1.2 mm / Glass = 4 mm / Ceramic = 4 mm, monitoring is testing X-ray detector 1 time/h, beginning of shift, end of production run (đợt chạy), after changeover (start new SKU/product), start up, power off, after repair/adjust/maintenance, record SOP#50-CCP10

2. Fish with sauce

Product description:- Raw material: fish (Salmon, Tuna, Sardine, Mackerel, Hamachi), salt, onion, garlic, vegetables, spices, soybean oil, sunflower oil, olive oil, extra virgin olive oil, vegetable broth, flavour- Product description included fresh tuna sourced from FAO area 71 in the Pacific Ocean, frozen tuna from the same area, and raw materials from various international sources. Frozen amberjack and mackerel are imported from Japan.- Packaging material: tin can then corrugated carton- FGs specification dated 3/11/2025: pH > 4.6, aw > 0.85, sensory, % salt, net weight, heavy metal (Hg), Seafood toxins (Histamines), Microorganism (TPC, Clostridia)- Shelf-life: 3-5 years- Intended use: ready to eat- Storage condition: normal- Distribution: by clean & dry truck/ containerThe scope accurately reflected all products on site. Information was available on likely product defects, customer requirements, allergen containing raw materials. Main process flow chart includes all the processing steps within the scope dated 10/4/2025 for fish with sauce: Raw fish – Band sawing – Thawing – Butchering – Cooking – Cooling – Cleaning & Cutting – Magnet – Metal detecting – Filling into tin can – Weighing – Filling sauce – Flushing by steam (bài khí) - Seaming – Washing can – Air blowing – Coding – Loading into basket – Retorting – Cooling - Unloading – Labelling – X-ray equipment – Cartoning – Palletizing – WHSub process flow chart – Ice: Water – Making flake ice – Washing or soaking in brine of main process.Sub process flow chart – Can body: Can body – Depalletizing – Rinsing – Filling of main processSub process flow chart – Can end: Can end – Depalletizing – Filling of main processSub process flow chart – Sauce: Fresh ingredients (salt, onion, garlic, vegetables, spices, soybean oil, sunflower oil, olive oil, extra virgin olive oil, vegetable broth, flavour) – Weighing – Mixing – Cooking – Filling of main processThe process flow chart verified by auditor during site tour accurately reflected the production processes.

Hazard control plan:

- CCP 1: Raw fish, hazard is Scombrotoxin (Histamine) formation, control measure is controlling Histamine of incoming material, critical limits are fish temperature ≤ 4oC, Histamine ≤ 50 ppm in all fish in the sample or ≤ 17 ppm in all composite 3 fishes/sample and sensory test of a representative sample of fish < 3 decomposed (persistent and readily perceptible) in a sample of 120 fishes (2.5% decomposition in the sample), monitoring is checking fish temperature & testing Histamine 18 fishes of every incoming lot as per AOAC 977.13 flourometric method, record SOP#01-CCP1

- CCP 2: Raw fish (fresh) storage under ice, hazard is Scombrotoxin (Histamine) formation, control measure is controlling product completely covered in ice throughout storage, critical limit is fish temperature below 4oC, monitoring is checking fish temperature 2 times/day, record SOP #02.

- CCP 3: Raw fish preparation from start of processing (thawing, butchering) to cooking, hazard is Scombrotoxin (Histamine) formation, control measure is controlling processing time, critical limit is total cumulative time the fish is exposed to unrefrigerated conditions (> 4°C) from start of processing to cooking < 12 hrs, monitoring is tracking time by SS marked tag placed on tray of product every processing, record SOP#07

- CCP 4: Step Cooking, hazard is Scombrotoxin (Histamine) formation, control measure is heating, critical limit is core temperature (BBT) = 60oC, monitoring is checking parameters each cooking batch

- CCP 5: Raw fish preparation from cooking to retorting, hazard is Scombrotoxin (Histamine) formation, control measure is controlling processing time, critical limit is total cumulative time the fish is exposed to unrefrigerated conditions (> 4°C) from cooking to retorting < 12 hrs, monitoring is tracking time by SS marked tag placed on tray, trolley & retort basket of product every processing

- CCP 6: Raw fish preparation from cleaning to retorting, hazard is Scombrotoxin (Histamine) formation, control measure is controlling processing time, critical limit is total cumulative time the fish is exposed to unrefrigerated conditions (> 4°C) from cleaning to retorting < 3 hrs, monitoring is tracking time by SS marked tag placed on tray, trolley & retort basket of product every processing

- CCP 7: Step Seaming, hazard is pathogen/microorganism (Clostridium botulinum), control measure is seaming, critical limits are double seam specification of Seam Thickness (ST)/ Seam Length (SL)/ Body Hook (BH)/ Cover Hook (CH)/Overlap (OL) > 1.02mm/Tightness Rating > 75%, monitoring is checking parameters every start-up, 1 time/2h, change size of can body & can end, visual check seam every 20 mins, record SOP#15-CCP7

- CCP 8: Step Retorting, hazard is pathogen/microorganism (Clostridium botulinum), control measure is heating, critical limits are temperature = 110oC/ holding time = 20 mins during retort venting and temperature = 114oC/ holding time = 75 mins during retort processing, monitoring is checking parameters each retort batch, record SOP#18-CCP8

- CCP 9: Step Labelling, hazard is allergen (soya, gluten, fish), control measure is declaration on tin can, action criteria is visual, monitoring is checking allergen information on tin can at start of production lot, 1 time/2 hrs, product changeovers, each lot of finished product prior to shipment, record SOP#22-CCP9

- CCP 10: Step X-ray equipment, hazard is Foreign Body, control measure is X-ray equipment, critical limits are Al = 4 mm / SS = 1.2 mm / Glass = 4 mm / Ceramic = 4 mm, monitoring is testing X-ray detector 1 time/h, beginning of shift, end of production run (đợt chạy), after changeover (start new SKU/product), start up, power off, after repair/adjust/maintenance, record SOP#50-CCP10

Hazards analysis:Hazards were identified in RM, PM, cross contamination from machine/equipment/environment/people in processes:

- Physical hazards: foreign body, hair, metal, insect, dust in material, due to poor hygiene from people and production environment- Chemical hazards: migration from packaging material, pesticide/heavy metal in raw material & packaging material, lubricant in the manufacturing processes, radiological contamination- Microorganism hazards: pathogens in material and due to cross contamination.- Allergen hazards: allergen in material and due to cross contamination from personnel

Hazard analysis and risk assessment were based on comprehensive information sources. The methodology used to assess significant hazards based on the severity vs likelihood of occurrence of hazards, intended use of the finished product. The methodology used to assess control measures based on the likelihood of failure of its functioning and the severity of the consequence in the case of failure of its functioning. All CCPs were determined based on the HACCP decision tree.

All CCPs were verified by the auditor during the audit thru physical verification (site tour) & records review.

The site continuously updates the following information (if necessary): characteristics of raw materials, ingredients, and product-contact materials; characteristics of end products; intended use; flow diagrams and descriptions of processes and process environment. The site ensures that the hazard control plan and/or the PRP(s) are up-to-date.Validation- Validation study reports for product Coho salmon in Vietnamese sauce were available at audit time, including production line layout, product description, process flow chart, machines & equipment, raw material, packaging material, recipe, hazard analysis, control measures, PRP, CCP, critical limits, production trial on 16/1/2026- Product shelf-life validation report for Coho salmon in Vietnamese sauce, mfg date 16/1/2026 included assessment criteria of sensory, pH, Microorganism

Verification

- HACCP plan, CCPs, critical limits, PRPs, control measures were verified annually by HACCP Team, verification results was included as an input for the management review, last review on 23/1/2026- Sampling Testing report dated 6/2/2026 of canned tuna by CASE-SMQ (VILAS 092) including Microorganism (TPC, Clostridia)- Sampling Testing report dated 22/9/2025 of raw tuna by SGS (VILAS 237) including metal (Cd, Pb, Hg)- Sampling Testing report dated 25/2/2025 of tin can by SGS (VILAS 237) including BPA as per EU Resolution AP 2004

Details of non-applicable clauses with justification	
Clause/Section Ref	Justification
	None

3. Food safety and quality management system

3.1 Food safety and quality manual, 3.2 Document control, 3.3 Record completion and maintenance

The product safety and quality management system was established, implemented, maintained & updated including policy, procedure, SOP, WI & form. The site's documents were prepared in Vietnamese and documents translated as necessary. These documents were available to relevant staffs both on company server as well as printed copies distributed to all related departments. All documents seen during the audit were compliant, controlled, authorized and reasons for change were documented. The records were retained for the shelf life of the product plus 12 months, maximum shelf life of the product was 3-5 years, then the length of time for retention of records was 4-6 years. The retrieval method for records was on site / electronic. The completed records were retained in hard copy form.

3.4 Internal audits

Internal Audit

The scope of the internal audit program covered the mandatory requirements for assessment in section 3.4.1 and the site's product safety and quality management system. The site conducted the risk assessment based on risks associated with the activity and the previous audit performance. Based on risk assessment, internal audit program was planned 7 dates spread throughout the year (Jan,Feb, Mar, Jun, Jul, Sep, Nov), all activities were audited at least annually. The internal audit was carried out by competent auditors. Internal Audit team was trained in Internal Audit skills. The internal auditors were arranged independently from the audited activity. Sampling internal audit checklist SOP#38-Rev0.4-170419, audit on 21/11/2025 for site standard, 29/1/2026 for QC, 27/2/2026 for Production. The internal audit checklist was noted for both objective evidence of compliance as well as non-compliance. The results were reported to the personnel responsible for the activity audited. Corrections, corrective actions, responsibility and deadline for implementation were agreed. The effectiveness of the corrective actions was verified by the Internal Audit team.

Site inspection

The site established, implemented and maintained the site inspection program to ensure that the factory environment and processing equipment are maintained in a suitable condition. The risk-assessed frequency of internal inspections for factory environment and processing equipment was undertaken. Based on the risk assessment of site inspection for factory environment and processing equipment, the site defined inspection sampling criteria, frequency & items to be checked. Site inspection has been planned at least 1 time/month. The routine site inspection program was implemented to assess cleaning and housekeeping performance as well as to identify risks to the product from the building or equipment. Site inspection records SOP#4A-Rev0.6-180312/03.25 in Jan-Feb-Mar 2026 were available at audit time. The records were compliant with defined site inspection program & scope. The results were reported to the personnel responsible for the audited areas. The findings were addressed by department heads and reported to the management team. Corrective actions, responsibility and deadline for implementation were agreed. The effectiveness of the corrective actions was verified.

3.5 Supplier and raw material approval and performance monitoring

3.5.1 Management of suppliers of raw material and packaging

Initial supplier approval & ongoing supplier performance review

The site carried out the risk assessment for raw materials & packaging materials including risk of product safety, quality, material fraud, legality. Then suppliers were approved based on GFSI-recognized certificate; or supplier questionnaire for low risk material with scope including product safety, product security and food defence, product authenticity, traceability, HACCP review, and good manufacturing practices and has been reviewed and verified by competent person (had knowledge of the material & process) as per Supplier approval procedure SOP#36. In case the supplier was not audited or certificated, they have been traceability tested on first approval and then at least every 3 years. The supplier approval procedure showed suitability and effectiveness. Sampling: S, tin can, approved based on GFSI-recognized certificate, FSSC 22000 certificate by BV valid 5/5/2027. There haven't been any new suppliers since the previous audit.

Supplier & contractor managementThe organization had external provider management system which covered raw material, packaging material, ingredient, chemical, transportation service (Nhan Trung), lab testing service (Quatest 3, SGS), calibration service (Quatest 3), security service (Duc Dung), waste and sewage disposal service, label/product/printed packaging disposal/destruction service, pest control service (VFC), laundry service (Xuan Hiep). The organization determined and applied criteria for the evaluation, selection, performance monitoring and re-evaluation of external providers based on their ability to provide processes, products and services in accordance with company requirements including food safety and quality criteria. Ongoing supplier performance was reviewed annually. Evaluation, selection, performance monitoring and re-evaluation records were available at audit time. The approved external providers list was up to date. The contracts with service providers were in place.

Purchasing from non-manufacturers

In case raw materials are purchased from an agent, broker or wholesaler, for trader approval, the site requests the trader to submit the approval list of manufacturers of packers of the materials to the site and request the trader to do the traceability test to verify the traceability system. Sampling TM (raw fish) showed compliance (BRCGS Agents & Brokers certificate by SGS valid to 2/1/2027)

Procurement in emergency situations

The supplier approval procedure was in place for handling exceptions to address procurement in emergency situations, to ensure the materials still conform to the specified requirements and specifications and the supplier has been evaluated. In these circumstances, an assessment of incoming materials included COA, statement of compliance, rapid testing.

3.5.2 Raw material and packaging acceptance, monitoring and management procedures

The site established, implemented and maintained the Incoming material inspection procedure to ensure that incoming goods (raw material, primary packaging material) compliant with material specifications. Acceptance criteria for incoming goods were defined in the material specifications including visual inspection, testing, COA, statement of compliance, certificate of conformance depending on type of material. All raw materials awaiting the results of checking were held until released for use. In case of

defect, the incoming goods will be rejected immediately. The incoming material inspection records in Jan-Feb-Mar 2026 were available at audit time.

3.5.3 Management of suppliers of services

The organization had external provider management system which covered raw material, packaging material, ingredient, chemical, transportation service (Nhan Trung), lab testing service (Quatest 3, SGS), calibration service (Quatest 3), security service (Duc Dung), waste and sewage disposal service, label/product/printed packaging disposal/destruction service, pest control service (VFC), laundry service (Xuan Hiep). The organization determined and applied criteria for the evaluation, selection, performance monitoring and re-evaluation of external providers based on their ability to provide processes, products and services in accordance with company requirements including food safety and quality criteria. Ongoing supplier performance was reviewed annually. Evaluation, selection, performance monitoring and re-evaluation records were available at audit time. The approved external providers list was up to date. The contracts with service providers were in place.

3.5.4 Management of Outsourced processing

N/A - No activities or processes are outsourced to a third party or undertaken at another site

3.6 Specifications

The site established, implemented and maintained the specifications for materials, semi products and finished products which was a part of documentation system. They were kept in printed paper. The specifications included limits for relevant attributes (chemical, microbiological, physical and allergens standards). The specifications were reviewed whenever the product composition or characteristics change. In case no change, the specifications are reviewed every 3 years.

Sampling:

- FGs specification dated 3/11/2025: pH > 4.6, aw > 0.85, sensory, % salt, net weight, heavy metal (Hg), Seafood toxins (Histamines), Microorganism (TPC, Clostridia)

- Semi product specification: sensory, pH, % salt, double seam parameters

- Raw tuna: appearance, temperature as per Raw Material Specification. - Can body: appearance, can height, countersink depth as per Specification of can, end & double seam.

3.7 Corrective and preventive actions

The site established, implemented and maintained the Corrective action procedure covering all the mandatory requirements in the Standard such as root cause analysis, correction, corrective action, responsibilities, deadline & verification. The procedure, which applied to product related issues as well as quality management system issues, showed suitability and effectiveness. Corrective actions are reviewed for effective implementation including identification of trends, root cause analysis and elimination of the cause to avoid recurrence. CAR of Internal audit 2026 & CAR of defect product in Jan-Feb-Mar 2026 were available at audit time, root cause was identified, corrections & corrective actions were taken, all of them met requirements of the Standard.

3.8 Control of non-conforming product

The site already established, implemented and maintained the Non-conforming product handling procedure to control out-of-specification or non-conforming materials, semi products and finished products. In case the non-conforming materials are detected, the related employee reports to line managers for further actions. Then, the non-conforming materials are assessed, and a decision taken to reject, accept by concession, rework, or put to alternative use. The product returned to the site was isolated, secure storage in WH, notified to relevant managers.

Sampling NC record "Corrective Action Note" date 18/12/2025 of product code 251218B91 with 1 can net weight 141<142g, date 14/1/2026 code 260114C83 with 1 can have knock down flange, non-conforming materials were assessed and decision taken was identified.

3.9 Traceability

The site established, implemented and maintained the product traceability system as per the SOP for inspection SOP#17 dated 17/11/2025. Materials, semi products and finished products were identified by lot number.

Product identification

- Product status: inspection waiting, inspection pass, non-conformance, reject, return to supplier, return from customer, ready to dispatch.

- Product information: name, code, lot, quantity; all product statuses and information were in place by means of separated areas, dedicated containers, labelling or stamping on carrier/packaging/container, tagging on pallet.

Traceability exerciseTraceability testing combined with Recall practice/ Mock recall was planned & carried out once per year to verify system capability. The traceability testing system included upstream traceability from finished product to material & downstream traceability from material to finished product. The site carried out the upstream traceability test combined with incident test & recall practice/ mock recall (bài tập truy xuất kết hợp với truy hồi giả định) on 25/3/2026 for product canned Tuna HDANS FAO 61, downstream traceability test on 25/6/2025 for can body & can end 307x108 EOE Litho. Tracing back to all raw material was fully traceability, stock control check, communication to customers, team meeting, clear responsibility and contact channels. All records were collected, kept copies; mock recall reports were verified in compliance. All records related to traceability sampling were retrievable and completed within 2 hours. Mass balance (reconciliation of quantities) was verified at audit time.

Vertical traceability test challenged by auditor at audit time: Albacore Wild Tuna 142g, code HDANS FAO 61, lot = mfg date 26 01 15, seamer 8 & 9, qty 1300 cases, WPF customer, contract #05/HDE-WP/2025 dated 16/7/2025, PO #12145 dated 30/7/2025

- Lot definition: 26 = year, 01 = month, 15 = day- Bill of lading dated 25/01/2026- Packing list dated 25/01/2026- Invoice dated 25/01/2026- Goods issue note dated 17/01/2026, PO #12145, mfg date 15/1/2026- Delivery vehicle checking record SOP#22, checked hygiene condition, foreign body, pest, undesirable odour before loading - Goods receipt note dated 16/1/2026, mfg date 15/1/2026- Packing-Labelling record SOP#22-CCP9 dated 16/1/2026, lot = mfg date 26 01 15, checked label, visual- Can end consumption record SOP#12 dated 15/1/2026, lot = mfg date 26 01 15, used can end lot = receipted dated 03/12/2025- Can body consumption record SOP#12 dated 15/1/2026, lot = mfg date 26 01 15, used can body lot = receipted dated 23/12/2025- Filling-Weighing record SOP#12 dated 15/1/2026, checked weight - Magnet & metal detecting record SOP#11 dated 15/1/2026, checked magnet appearance, Fe = 2mm, Non-Fe = 2.5mm, SS = 3.5mm- Washing record SOP#07 dated 15/1/2026, checked visual- Butchering record SOP#06 dated 15/1/2026, checked visual, used raw tuna bin 37, container OTPU 6542226- No rework used

Process control: - CCP 1: Raw fish, hazard is Scombrotoxin (Histamine) formation, control measure is controlling Histamine of incoming material, critical limits are fish temperature ≤ 4oC, Histamine ≤ 50 ppm in all fish in the sample or ≤ 17 ppm in all composite 3 fishes/sample and sensory test of a representative sample of fish < 3 decomposed (persistent and readily perceptible) in a sample of 120 fishes (2.5% decomposition in the sample), monitoring is checking fish temperature & testing Histamine 18 fishes of every incoming lot as per AOAC 977.13 flourometric method, record SOP#01-CCP1- CCP 2: Raw fish preparation from start of processing (thawing, cutting) to retorting, hazard is Scombrotoxin (Histamine) formation, control measure is controlling processing time, critical limit is total cumulative time the fish is exposed to unrefrigerated conditions (> 4°C) from start of processing to retorting < 12 hrs, monitoring is tracking time by SS marked tag placed on tray of product every processing, record SOP#07- CCP 3: Step Seaming, hazard is pathogen/microorganism (Clostridium botulinum), control measure is seaming, critical limits are double seam specification of Seam Thickness (ST)/ Seam Length (SL)/ Body Hook (BH)/ Cover Hook (CH)/Overlap (OL) > 1.02mm/Tightness Rating > 75%, monitoring is checking parameters every start-up, 1 time/2h, change size of can body & can end, visual check seam every 20 mins, record SOP#15-CCP7- CCP 4: Step Retorting, hazard is pathogen/microorganism (Clostridium botulinum), control measure is heating, critical limits are temperature = 110oC/ holding time = 20 mins during retort venting and temperature = 114oC/ holding time = 75 mins during retort processing, monitoring is checking parameters each retort batch, record SOP#18-CCP8- CCP 5: Step Labelling, hazard is allergen (soya, gluten, fish), control measure is declaration on tin can, action criteria is visual, monitoring is checking allergen information on tin can at start of production lot, 1 time/2 hrs, product changeovers, each lot of finished product prior to shipment, record SOP#22-CCP9- CCP 6: Step X-ray equipment, hazard is Foreign Body, control measure is X-ray equipment, critical limits are Al = 4 mm / SS = 1.2 mm / Glass = 4 mm / Ceramic = 4 mm, monitoring is testing X-ray detector 1 time/h, beginning of shift, end of production run (đợt chạy), after changeover (start new SKU/product), start up, power off, after repair/adjust/maintenance, record SOP#50-CCP10- Line clearance/changeover checklist SOP#48- Production operation records

Quality control:- Finished product quality inspection record SOP#20, checked sensory, net weight, pH, vacuum pressure inside can as per Product Specification - Label review: check against specification, the site’s label development processes and legislation

Incoming material:- Raw tuna: container OTPU 6542226: WP supplier, goods issued on 15/1/2026, goods receipted on 18/9/2025, quality inspected by record SOP#01-CCP1, checked appearance, temperature, delivery vehicle hygiene condition, integrity of seals, container temperature as per Raw Material Specification. - Can body lot = receipted dated 23/12/2025: S supplier, goods issued on 14/1/2026, quality

inspected by record SOP#23, checked appearance, can height, countersink depth, COA, delivery vehicle hygiene condition as per Specification of can, end & double seam. - Incoming materials were inspected, covered by COA to verify conformity with specified requirements prior to acceptance or use.

Conclusion:- All records related to traceability sampling were retrievable and completed within 2 hours- Mass balance (reconciliation of quantities) was verified at audit time

3.10 Complaint-handling

Customer complaint handling procedure

Customer complaints related to product safety, legality & quality are investigated, carried out corrective actions to avoid recurrence. Complaints are classified, investigated & solved for improvement. The CAR is notified to customer along with customer's agreement. After complaint resolving, the root cause analysis is conducted for further corrective actions, recorded in the Customer complaint log SOP#32-Rev#02-170318. There haven't been any customer complaints since the previous audit.

3.11 Management of incidents, product withdrawal and product recall

The site established, implemented and maintained the Incident management procedure that it is adequate for the type of business and in sufficient detail to manage incidents, including product withdrawals, recalls, and returns from customers. The procedure includes the site must inform the certification body within 3 working days in the event of a significant product safety or legality incident such as withdrawal or recall, the site then provides sufficient information to enable the certification body to assess any effects of the incident on the ongoing validity of the current certificate within 21 calendar days. There haven't been any events of a significant product safety or legality incident since the previous audit. The site carried out the upstream traceability test combined with incident test & recall practice/ mock recall (bài tập truy xuất kết hợp với truy hồi giả định) on 25/3/2026 for product canned Tuna HDANS FAO 61, downstream traceability test on 25/6/2025 for can body & can end 307x108 EOE Litho.

Details of non-applicable clauses with justification

Clause/Section Ref	Justification
3.5.4	No activities or processes are outsourced to a third party or undertaken at another site
3.9.4	No rework of packed product undertaken

4. Site standards

4.1 External standards

The site located in the industry zone. There was 1 production workshop building. Buildings were designed, constructed & maintained in a appreciate manner to the nature of the processing operation. External surfaces of buildings were durable construction with self-draining roofs which do not leak. The building fabric was maintained to minimize potential for product contamination, pest entry, ingress of water and other contaminants. Building fabric was no damage or hole, no pest harbour, no standing water. External opens of pipes, electric cables and exhaust fans are sealed or screened. There weren't any surrounding activities which impacted on the hygiene condition of the site. The vegetation surrounding the buildings was tended. There was a small road along the external wall of the factory building. Roads, yards, and parking areas were observed drained to prevent standing water. External traffic routes are made of concrete material, maintained in good condition to avoid contamination of the product. Access control for employees, contractors and visitors included walls, security gates, CCTV, and a security team to ensure that unauthorized access is not permitted. The staffs were trained in security procedure.

4.2 Site security and food defence

The organization conducted a documented threats assessment of the security arrangements and potential risks to the products from any deliberate attempt to inflict contamination or damage, for both internal and external threats such as competitors, visitors, suppliers, contractors, partners, disgruntled employees. Mitigation measures & verification procedure were suitable/sufficient, such as security guard, lighting, fence, CCTV camera, access control, sensitive/restricted/authorized areas, material verification before use. Areas were assessed according to risk; sensitive or restricted areas were defined, marked, monitored, and controlled. There wasn't any external storage and intake points for products and materials. Access control system was in place for all employees, contractors and visitors entering the premises. Visitors and contractors were checked their ID cards, registered by security team & accompanied by organization employees. The security had monitored & verified the identity of drivers & vehicles. The product defense plan was effective on implementation and included in the performance evaluation in management review annually, last review on 21/6/2025. There weren't any local legislation requirements regarding product defense. The TACCP team completing threat assessment and product defense plan had strong knowledge of product defense. Employees were trained in product defense in the induction training for new employees and refresh training as per training plan.

4.3 Layout, product flow and segregation

Factory layout was designed, constructed, and maintained in good hygiene conditions. Factory layout separated areas for RM/PM/FGs/chemical/waste/production lines. The site map covering all mandatory requirements in the Standard was available at audit time. The site was designed logically and designated travel routes through the facility for materials, products, personnel and waste to prevent cross-contamination. The site layout showed low risk area, no high-care area, no high-risk area, no ambient high-care area, enclosed product area from packing room to WH, no area where time segregation is used. The site map showed access points for personnel and raw materials, routes of personnel and products, waste, location of the office, canteen, utilities, maintenance workshop, laundry house and toilets. Visitors and contractors, including drivers, were informed about GMP rules & accompanied by organization employees to prevent the risk of product contamination. There weren't any modernisation works and temporary structures that affect product safety or be a potential pest risk on site at audit time.

4.4 Building fabric, raw material handling, preparation, processing, packing and storage areas

The building was completely separated from the outside. Factory layout was designed, constructed, and maintained in good hygiene conditions. The site was designed logically and designated travel routes through the facility for materials, products, personnel and waste to prevent cross-contamination. Factory layout separated areas for RM/PM/FGs/chemical/waste/production lines. Floors, walls, ceilings, overhead fixtures, doors, lighting, windows, internal structures and fittings were well constructed and in good condition. The walls are brick/block footings, internal walls are painted to facilitate cleaning. The floors are sealed concrete. Doors were maintained in good condition, intact, no damage, no gap. External doors were close-fitting / adequately proofed to prevent pest ingress. Adequate ventilation and extraction system was provided in production and product storage areas to prevent condensation or excessive dust. Light fixtures in production workshop and WH were LED/ shielded by plastic coated bulbs to prevent contamination in case of breakage. There weren't any glass windows on site at audit time. There weren't any elevated walkways, access steps or mezzanine floors that were adjacent or above open product on site at audit time. The plastic strip curtains were observed in good condition, clean, fitted correctly for temperature control and not pose a food safety risk.

4.5 Utilities – water, ice, air and other gases

Water

- Raw water was sourced from the municipal supply (city water) & then in-house treated water plant with multi stages.

- Potable water used as an ingredient of product is compliance with QCVN 01-1:2024/BYT, it is suitable for use.

- Potable water used for the washing process is compliance with QCVN 01-1:2024/BYT, it is suitable for use.

- Test report was available at audit time including chemical and microbiological criteria

Steam- Steam was generated from potable water at the factory.

- Steam used for direct contact with product (steaming) is compliance with QCVN 01-1:2024/BYT

- Test report dated 24/2/2026 by Quatest 3 (VILAS 004) was available at audit time including chemical and microbiological criteria

Ice

- Ice was generated from potable water at the factory. - Ice used for direct contact with product (storing fish, washing, soaking in brine) is compliance with QCVN 10:2011/BYT- Test report was available at audit time including chemical and microbiological criteria

4.6 Equipment

Hygienic designThe key production machines, product-handling equipment and product contact surfaces were made of appropriate materials to facilitate cleaning, disinfection, and maintenance. Equipment was designed suitable for the intended purpose. Equipment met principles of hygienic design including smooth, accessible, cleanable surfaces, self-draining. Product contact surfaces are impermeable/impervious, rust free, corrosion free.

New equipmentNew equipment is new one bought directly from a manufacturer, second-hand or refurbished externally. The process for the purchase of new equipment is started prior to the actual purchase of the equipment, with an equipment purchase specification to ensure suitable for its intended use and is designed to eliminate or manage any identified food safety hazards. The equipment purchase specification describes detailly the requirements for the equipment including relevant legislation, industry guidelines, food contact surfaces to meet legal requirements, intended use of the equipment and the type of material that will be used. The site established a risk-based Commissioning procedure including installation and sign-off of equipment, trials, cleaning validation and acceptance. This procedure also included the update of other procedures that are affected by the new equipment such as training, operation, cleaning, environmental monitoring, and maintenance schedule. The site established the Hygiene clearance procedure to set the rule of checking hygiene after installation work by an authorized prior to handover to production line. New equipment is installed, tested, commissioned, cleaned, inspected & accepted by an authorized person prior to handover to the production line. The supplier provided evidence that equipment meets these site requirements prior to supply such as Declaration of Compliance (DoC), equipment drawing, technical specification. Movement and repositioning of static equipment/change management process for existing equipmentThe site established the Movement and repositioning of static equipment/existing equipment change management procedure to manage the movement of static equipment/change existing equipment in production area including the type of equipment to be moved, movement method, requirements for re-installation, authorization, staff training, post-movement cleaning, commissioning record. The site established the Hygiene clearance procedure to set the rule of checking hygiene after installation work by an authorized prior to handover to production line. Storage of equipment that is not in use (equipment not regularly used or taken out of service)Equipment stored in the separated areas of internal production and storage areas is labelled not-use-equipment, covered & no dust accumulation. Mobile equipment (forklift trucks, pallet trucks, scissor lifts and ladders): no useBattery-charging equipment for mobile equipment (forklift trucks): no use

4.7 Maintenance

The maintenance program covered all site facilities, production machines and mobile equipment. Equipment master list and maintenance plan BM-BT-01-01 were established, implemented and maintained. Frequency of maintenance depends on equipment. The preventive maintenance and condition monitoring program were reviewed after repairing existing equipment by the Engineering team to ensure that current monitoring and preventive maintenance activities remain appropriate. In addition to the planned maintenance program, the equipment was inspected condition. Equipment was verified hygiene after the repair or maintenance job finished. The factory did not allow temporary repairs or modifications. During site tour, no temporary maintenance such as tape or cardboard was observed, and the equipment was maintained in good condition. Maintenance contractor personnel did their work under monitoring of the assigned staff. Contractors were not allowed to do their work alone. Sampling maintenance records of

seamer, processing table, cutting machine in Jan-Feb-Mar 2026 were available during audit time, checked hygiene after maintenance job.

4.8 Staff facilities

Suitably located and sufficient changing facilities, hand washing facilities, and toilets were provided for personnel before entering the production area. Changing facilities, hand washing facilities, and toilets were observed appropriate hygienic design. They were provided with wash-basin, water, liquid soap, alcohol, hand washing instruction, tissue paper, dryer. Personnel in production areas washed hands before starting any product-handling activities, immediately after using the toilet or blowing the nose, immediately after handling any potentially contaminated material. PPE was adequately provided for employees, visitors, and contractors. Site-issued protective clothing and personal clothing were segregated. Clean protective clothes were stored in hygiene & dedicated containers. Eating (including confectionery and chewing of gum or tobacco), drinking, and smoking (including electronic cigarettes) were not permitted to be used or brought into production areas, storage areas, and changing facilities. The smoking area was separately designated and far from the production workshop and warehouse. In the smoking area, chairs and ash trays were sufficiently provided to control the smokers' waste. The staff canteen was located far from the production area. Hygienic conditions were maintained, and control measures were in place for storage, cooking and holding to prevent potential microbiological and allergen contamination hazards. Food from canteen was not allowed in the manufacturing areas, storage areas, and changing facilities.

4.9 Chemical and physical product contamination control: raw material handling, preparation, processing, packing and storage areas

4.9.1 Chemical control

The system was in place to manage the use, storage and handling of non-food chemicals to prevent chemical contamination, avoidance of use of strongly scented products. The chemicals were kept with clear identification tag. An approved list of chemicals for purchase was available at audit time. The chemicals for use in a food-processing environment were suitable. Cleaning materials, non-food chemicals and hazardous substances were stored separately in the locked room/cabinet/designated area with access restricted to authorized personnel. The chemical spillage control procedure was available at audit time. The chemical waste disposal procedure was available at audit time. The checklists in Jan-Feb-Mar 2026 were available at audit time.

4.9.2 Metal control

Control measures included the magnet, metal detector, X-ray equipment. The site established, implemented and maintained the procedure for the management and use of the equipment. The metal and sharp items register list was available at audit time. They were checked daily/weekly/monthly to controlled into and out of the site, records in Jan-Feb-Mar 2026 were available at audit time. The daily/weekly/monthly checklist included metal, sharp items, blades, knives and scissors used in production area.

4.9.3 Glass, brittle plastic, ceramics and similar materials

The system was in place to control brittle material (e.g glass, brittle plastic, hard plastic, ceramic). The glass and hard plastics register list was available at audit time. They were checked daily/weekly/monthly,

records in Jan-Feb-Mar 2026 were available at audit time. The additional use of glass or plastic wares that can pose a risk to the product was prohibited. In production and storage areas, glass windows were stuck by anti-broken plastic films to protect against breakage. There haven't been any glass or brittle item breakage incidents since the previous audit.

4.9.4 Products packed into glass or other brittle containers

4.9.4 No products packed into glass or other brittle containers.

4.9.5 Wood

N/A - No use wooden equipment in the open product areas

4.9.6 Other physical contaminants

The foreign body management procedure was in place to prevent physical contamination of raw materials by raw material packaging, including debagging and deboxing activities to remove the packaging before entering open product areas. Portable handheld equipment, e.g. stationery items (pen, pencil, calculator), mobile phones, tablets and similar portable items used in open product areas was controlled by the site to avoid potential physical contamination such as restricting approved pens to those with no small external parts, pens used in production areas to be metal detectable, pens were used in designated areas, restricting mobile phones to those approved only, use of metal detector, use of X-ray equipment. The foreign body management procedure was in place to manage the potential foreign-body or physical contamination from other types of contamination (i.e. types of contamination not covered elsewhere in section 4.9) such as items approved list, quantity and condition status were checked daily/weekly/monthly. The checklists in Jan-Feb-Mar 2026 were available at audit time. During site tour at audit time, staples, paper clips, and drawing pins were not used in open product areas.

4.10 Foreign-body detection and removal equipment

4.10.1 Selection and operation of foreign-body detection and removal equipment

The system was in place to control brittle material (e.g glass, brittle plastic, hard plastic, ceramic), metal (e.g knife, scissors, needle), wood. The site carried out a risk assessment combined in HACCP study to determine the need and type of foreign body detection equipment required, justified choice with scientific and technical documentation that proves the system effectiveness in reducing contamination. Control measures included the magnet, metal detector, X-ray equipment. The site established, implemented and maintained the procedure for the management and use of the equipment. The sensitivity of control measures was appropriate as determined by the validation study. There haven't been any foreign body incidents since the previous audit.

4.10.2 Filters and sieves

4.10.2 The factory did not use filter nor sieve in the manufacturing process

4.10.3 Metal detectors and X-ray equipment

The site carried out a risk assessment combined in HACCP study to determine the need and type of foreign body detection equipment required, including metal detector and X-ray equipment. Metal detector was installed after washing process, X-ray equipment was installed after labelling process to control the foreign body hazard from material and production equipment. All products must pass throughout metal

detector & X-ray equipment and if the metal detector & X-ray equipment identifies the metal contamination, belt stop and alarmed light. Metal detector & X-ray equipment had a rejection mechanism to segregate rejected products. Rejected products were controlled and have access restricted until evaluation by designated personnel can be completed. The equipment was tested 1 time/h, beginning of shift, end of production run (đợt chạy), after changeover (start new SKU/product), start up, power off, after repair/adjust/maintenance as per the HACCP plan and metal detector & X-ray equipment operation procedure, magnet & metal detecting record SOP#11, checked magnet appearance, Fe = 2mm, Non-Fe = 2.5mm, SS = 3.5mm in Jan-Feb-Mar 2026 were available at audit time. Corrective actions when the metal detector & X-ray equipment fails to detect test pieces is defined in the HACCP plan including adjust machine, isolating products from previous testing and handles it as NC products. The test and related control measures at metal detector & X-ray equipment were challenged by auditor during site tour and showed compliance. There haven't been any metals detected since the previous audit.

4.10.4 Magnets

The site carried out a risk assessment combined in HACCP study to determine the need and type of foreign body detection equipment required, including magnet. The magnet was installed after Cleaning & Cutting process to control the magnetic metal hazard from material and production equipment. The magnet was cleaned and checked every 2 hours to ensure no broken & no abnormal foreign body, magnet & metal detecting record SOP#11, checked magnet appearance, Fe = 2mm, Non-Fe = 2.5mm, SS = 3.5mm in Jan-Feb-Mar 2026 were available at audit time. The magnet strength 2000 Gauss was test annually.

4.10.5 Optical sorting equipment

4.10.5 The factory did not use any optical sorting equipment

4.10.6 Container cleanliness – glass jars, cans and other rigid containers

4.10.6 No products packed into glass jars, cans or other rigid containers

4.10.7 Other foreign-body detection and removal equipment

4.10.7 No use of other foreign-body detection and removal equipment

4.11 Housekeeping and hygiene

The cleaning & sanitation program was established, implemented and maintained. The cleaning methods were validated and suitable. Production operators were responsible for cleaning, dry cleaning by cleaning tools, wet cleaning by water/alcohol with frequency of daily/weekly/monthly. During site tour, the housekeeping and cleaning conditions were maintained in good condition. The cleaning equipment & tools were fit for purpose, hygienic design and maintained in good condition. The cleaning/sanitizing agents and chemicals were identified, food grade, stored separately in the locked room/cabinet/designated area with access restricted to authorized personnel. Cleaning effectiveness verification included visual check hygiene condition, site inspection in production and storage areas, microbiological testing. Sampling cleaning records in Jan-Feb-Mar 2026 were available during audit time, hygiene inspection records in Jan-Feb-Mar 2026 were available at audit time.

4.11.7 Cleaning in place (CIP)
4.11.7 The factory did not apply the CIP

4.11.8 Environmental monitoring
The site carried out risk assessment of microbiological cross-contamination. The likelihood took account of possibility of type, existence, survival of microorganism at each area. The severity took account of product status such as opened, semi-covered, fully packed product at each area. The combination of likelihood and severity gave risk ranking (low/medium/high) for each area. Based on this, the risk-based microbiological environmental monitoring program was established, implemented and maintained for the evaluation of the effectiveness of all controls on preventing microbiological contamination in the manufacturing environment. The microbiological environmental monitoring program included type of sample (air plate, product contact surface/hand/clothes swab), sampling location, sampling method & quantitative sampling, sampling frequency & number of samples, target organisms (microbiological criteria), control limit (microbiological standard), test method, person in charge of testing, person in charge of test result evaluation, corrective actions, trend analysis, review of the environmental monitoring program annually as well as any reviews due to triggers that have occurred, last review on 6/1/2026. The site had the procedure for out of specification results including failure to meet a control limit or an upward trend towards a control or action limit. Sampling: - Swab Testing report dated 08/10/2025 of production environment (floor) by HDE lab at Tan Dong Hiep B industrial park, Di An, Binh Duong (VILAS 1067) including Microorganism (Salmonella, E. coli, S.aureus) in compliance with internal specification - Swab Test report dated 9/3/2026 of product contact-surface by HDE lab at Tan Dong Hiep B industrial park, Di An, Binh Duong (VILAS 1067) including Microorganism (Salmonella, E. coli, S.aureus) in compliance with internal specification - Swab Testing report dated 9/3/2026 of worker hand by HDE lab at Tan Dong Hiep B industrial park, Di An, Binh Duong (VILAS 1067) including Microorganism (Salmonella, E. coli, S.aureus) in compliance with internal specification - Swab Testing report dated 03/06/2025 of protecting clothes by HDE lab at Tan Dong Hiep B industrial park, Di An, Binh Duong (VILAS 1067) including Microorganism (Salmonella, E. coli, S.aureus) in compliance with internal specification

4.12 Waste and waste disposal
Waste and hazardous substances were identified, stored in dedicated waste bins, removed from open product areas daily to minimize potential risk of product contamination and reintroduction into the food chain, no pest harbourage or cross contamination risks. Waste was transferred to the contractor for further treatment. The waste collection-transportation-treatment contract with the waste removal contractor was available at audit time. Waste disposal was recorded for each delivery. Waste handover records in Jan-Feb-Mar 2026 were available during audit time. Labelled materials, products or printed packaging

designated as waste were destroyed prior to transfer to outside to ensure that trademarks cannot be reused. Removal and destruction were carried out by an approved disposal contractor.

4.13 Management of surplus food and products for animal feed

N/A - No customer-brand products produced at the audit time, no surplus product intended for charities or given to staff, no products intended for animal feed.

4.14 Pest management

Based on the risk assessment, the pest management program was established, implemented and maintained. The pest management program covered all potential areas such as production, warehouse, canteen, grass and planting ground, waste station, drainage. The program indicated target pests (e.g rodent, ant, fly, mosquito), locations, activities, responsibilities, frequency of visits/checks (weekly/monthly), chemicals and records. There were glue traps, bait stations and insect killers in place. The site signed the pest management service contract with the contractor VFC. The chemical registration certificates and competence certificates of contractor staff were available at audit time. Pest management reports in Jan-Feb-Mar 2026 were available at audit time. Monthly reports by the service contractor showed a normal trend. Based on problems identified, necessary corrective actions be taken. Employees were trained in pest management, pest habits, signs of pest activity, action necessary if infestation is observed and how to report to production & quality managers. There hasn't been any infestation since the previous audit. There wasn't any sign of pest activity seen on site at audit time. An in-depth pest management assessment was undertaken at a frequency based on risk by a pest management expert to review the pest management measures in place, last in-depth inspection on 27/12/2025

4.15 Storage facilities

The materials, semi products and finished products were identified and protected during storage by appropriate packaging to protect them from contamination. They were stored off the floor, away from walls, on pallet, on rack, internal storage. WH was constructed to protect the product from contamination and malicious intervention. The materials, semi products and finished products storage areas were stored separately in the designated area with access restricted to authorized personnel. Factory layout separated areas for RM/PM/FGs/chemical/waste/production lines to avoid cross-contamination (physical, microbiological or allergens) or taint uptake. Raw materials (e.g., raw fish) are stored in an off-site cold storage facility located approximately 100 meters from the factory. The freezer is maintained at temperatures below -18°C, with continuous 24/7 temperature monitoring supported by an online system equipped with alarms to alert deviations outside of the defined range. QC inspectors are required to manually check and record cold storage temperatures at least once per working day, verifying readings against the automated recording system.

Product was stored at ambient condition. Material (fish) was stored in frozen WH (-18oC). The temperature was monitored and recorded by WH keeper every 4 hours. The site established, implemented and maintained the stock rotation system that included FEFO principles in conjunction with the FIFO requirements for materials & products to ensure that materials are used in the correct order in relation to their manufacturing date and within the prescribed shelf life.

4.16 Dispatch and transport
The site had controls on combined load and security in transit. All products were protected in tightened packaging and closed containers during distribution journeys to protect the product from contamination, risk of taint or odour and of malicious intervention. The dispatch area was covered by a roof that can protect products during loading. The site employed third-party transport contractors. All the requirements specified in this section were clearly defined in the contract including all the requirements in this clause. The site had a hygiene checking program for delivery vehicles to check hygiene condition, foreign body, pest, undesirable odour before loading to minimize the risk of product contamination, records in Jan-Feb-Mar 2026 were available at audit time. No use of company-owned or leased vehicles for delivery.

Details of non-applicable clauses with justification	
Clause/Section Ref	Justification
4.3.6	No temporary structure presented
4.4.5	No suspended ceilings or roof voids presented
4.4.6	No elevated walkway, access step or mezzanine floor presented
4.4.7	No window or roof glazing in product areas
4.6.7	No battery charging equipment presented
4.7.3	No temporary repair presented
4.9.1.2	No strongly scented or taint-forming materials in use
4.9.4	No product packed into glass or other brittle containers
4.9.5	No use wooden equipment in the open product areas
4.10.2	No use filter nor sieve in the manufacturing process
4.10.5.1	No optical sorting equipment in use

4.10.6	No products packed into glass jars, cans or other rigid containers
4.10.7	No use of other foreign-body detection and removal equipment
4.11.7	No CIP in use
4.13.2	No product sold to staff or given to charities
4.13.3	No product intended for animal feed
4.15.4	No controlled atmosphere is required

5. Product control

5.1 Product design/development

The activity of product design & development was established, implemented and maintained for new products or processes and changes to product, packaging or manufacturing processes to ensure safe and legal products according to the R&D procedure SOP#42 including evaluation of the impact of the change on the FSMS taking into account any new food safety hazards, updating the hazard analysis, consideration of the impact on the process flow for the new product and existing products and processes, resource and training needs, equipment and maintenance requirements, conduct production and shelf-life trials, on-going shelf-life verification. When receiving customer requirements or market demand for product development, Sales & Marketing considered specific key aspects of product related to quality, legal & food safety requirements. The considerations were ability of manufacturing and legal compliance. The detailed customer requirements were documented in product development information and mentioned on quotation or contractual agreement. The analysis of potential hazards introduced (update to hazard analysis), impact on the process, equipment and maintenance were included in the hazard assessment document. All new products and changes to product formulation, packaging or methods of processing were formally approved by the HACCP team before introducing products into the factory environment (mass production). This approval was to ensure that hazards have been assessed, and suitable controls were implemented. Trials using production equipment is carried out where it is necessary to validate that product formulation and manufacturing processes are capable of producing a safe and legal product to defined quality parameters. New products or product changes is subject to suitable evaluation to ensure that required product safety, legality and quality parameters can be achieved. The initial shelf-life validation procedure is established, implemented and maintained that reflect conditions expected during manufacture, storage, transport, distribution, use and handling to determine product shelf-life. The procedure detailing how initial shelf-life trials are undertaken for new products and changes to existing products including product specification linked to shelf-life of product, project planned time, type of sampled product, storing sampled products

quantity, testing frequency, test method, and person in charge. This procedure considers the handling conditions throughout the supply chain. The aim of shelf-life trials is to confirm that product safety, legality and quality are acceptable throughout the expected shelf life. Sampling product Coho salmon in Vietnamese sauce, mfg date 16/1/2026, internal research development based on old product of company by R&D, competence record, hazard assessment & update to HACCP plan for new material, trial report, shelf-life validation report, finished product testing report, validation report, R&D project report showed compliance.

5.2 Product labelling

Product information and label were compliant with legal & customer requirements. The site established, implemented and maintained the procedure to ensure correct and accurate ingredient, labelling, meeting legislative, customer and allergen labelling requirements. The control of labels includes checking allergen information at material receiving step, packing & labelling step. Sample taken to verify product label was combined in the vertical traceability exercise at audit time, the sample was in compliance with the related requirements. No ready-to-cook product.

5.3 Management of allergens

The risk assessment for allergens was included in hazard analysis of HACCP study. The risk assessment covered all potential sources, including cross contamination. The risk assessment covered all applicable statutory and regulatory requirements of the intended sales market, and customer requirements. The specific geographical legislative requirements for raw materials, the country of production and the country of sale were considered such as EU, USA. The allergens list handled on site included raw materials and finished products such as soya (in miso paste), gluten (in miso paste), fish in Allergen management program SOP#34. The site established, implemented and maintained the Allergen management procedure and plan to ensure the effective management of allergenic materials to prevent cross-contamination of products not containing the allergen. The procedure required to identify rework and rework was used only in the same product to ensure rework containing allergens is not used in products that do not already contain the allergen. Allergens were claimed by precautionary or warning labels, this was in accordance with the country of sale, and the associated test report to verify the claim was available at audit time. Labels were checked allergen information at material receiving step & packing step, on each batch of labels used in production, as part of any product changeovers, and on each lot of finished product prior to shipment, to ensure the correct label is used on each product, and that the allergen declarations are accurate for the intended market. Cleaning changeover to prevent allergen cross-contamination with dedicated cleaning equipment. Cleaning records in Jan-Feb-Mar 2026 were available at audit time. Validation and verification of control measures including testing was conducted at a frequency based on risk. Sampling:

- Swab test of production equipment water after cleaning changeover to confirm effectiveness of allergen residues. Sampling verification record in Jul 2025 for soy allergen by Clean-Trace Surface Protein Allergen Test Kit 3M, tested filler in compliance (blue solution).

- Product testing report dated 18/7/2025 of canned Sardine by SGS (VILAS 237) including soya, gluten in compliance with internal specification.

There was no changeover during the audit since the site had a long production run.

5.4 Product authenticity, claims and chain of custody

The organization conducted a documented vulnerabilities assessment covering all the mandatory requirements in the Standard for all raw materials & products not only at site level but also whole supply chain. Sampling fish, salt, tin can (low risk). Mitigation measures & verification procedure were suitable/sufficient, such as purchase material from suppliers in approved external provider list, incoming material inspection, tamper evidence/seal for incoming material. The product fraud mitigation plan was effective on implementation and was included in the performance evaluation in the annual management review, last review on 27/3/2026. The VACCP team completing vulnerability assessment had strong knowledge of product fraud mitigation. The site maintained identity-preserved materials for MSC Chain of Custody (COC) products involving Albacore, Skipjack, and Yellowfin tuna with MSC certificate issued by SGS. The site maintained the verification system, including traceability and mass balance, to ensure product integrity. The claim was labelled on each product. Labels were checked information at material receiving step, reviewed and approved whenever change.

5.5 Product packaging

There was system in place to ensure packaging materials and processes for the purchase of product packaging are suitable for the application, in particular suitability for food contact. When purchasing or specifying primary packaging, the site informs the suppliers of packaging materials the packaging material specification to ensure that the suppliers aware of particular characteristics of the food or existing packaging (e.g. high fat content, pH, other packaging used on the product, use of recyclable or reusable packaging materials) which may affect packaging suitability. All primary packaging materials were food contact with test reports, COA or declaration of compliance/statement of compliance. The site established, implemented and maintained the procedure to manage obsolete packaging materials (including labels). Packaging materials were stored in separated WH to prevent contamination and minimise deterioration.

5.6 Product inspection, on-site product testing and laboratory analysis

The product critical defects to product safety, legality and quality were a part of the HACCP study in which hazards were assessed for current product and process lines. The defects were identified such as defects in raw materials, defects in products, defects in manufacturing operations, defects that do not complaint with customer requirements. Based on risk assessment, the site established, implemented and maintained the procedures, work instructions, QC plan and specifications for inspections and testing to ensure product safety, legality and quality. The QC plan included type of sample, sampling location, sampling method & quantitative sampling, sampling frequency & number of samples, product specification, test method, person in charge. The inspection and testing frequency was every 2 hours, shift, production lot, daily, weekly, monthly, yearly based on the industry-accepted practice, customer requirements and risk assessment. Product samples were taken from the production line. Physical & physicochemical testing were performed by internal laboratory, chemical & microbiological testing were performed by external laboratory. The reliability of laboratory results was ensured by using recognised test methods, documented testing procedure, ensuring staff are trained and competent to carry out the analysis required, using calibrated and maintained equipment. Whenever any out of specification results or adverse trends, QC check testing equipment and conditions, then conduct test again by another sample, and sometime, by another person. The test results are accepted only when no doubt of failure in test proceeding. The

laboratory test results were reported to Quality Manager. The Quality Manager is responsible for releasing the finished product.

There wasn't any internal microbiological testing laboratory inside the factory. The external testing laboratories used for the verification and validation of parameters critical to product safety or legality had the capability to produce precise and repeatable test results (accreditation ISO 17025). The analyses are performed in accordance with the applicable requirements of ISO 17025. The site collected, analyzed, and evaluated the test results & trends and the trends showed in normal.

The internal chemical (Histamine) testing laboratory was located outside the production workshop. The chemical (Histamine) testing laboratory was designed, located and operated to prevent product contamination including design and operation of drainage and ventilation system, access and security of the facility, movement of laboratory personnel, hygiene and protective clothing arrangement, movement of materials that may pose a risk to products, raw materials or the production area, into and out of the laboratory, management and monitoring of laboratory equipment. The internal testing laboratory used for the verification and validation of parameters critical to product safety or legality had the capability to produce precise and repeatable test results (participated in proficiency testing program for Histamine at Fera Science Ltd – UK by email dated 8/11/2025, Z-score = -1.1). The analyses are performed in accordance with the applicable requirements of ISO 17025. The site collected, analyzed, and evaluated the test results & trends and the trends showed in normal.

Sampling NC record "Corrective Action Note" date 18/12/2025 of product code 251218B91 with 1 can net weight 141<142g, date 14/1/2026 code 260114C83 with 1 can have knock down flange, non-conforming materials were assessed and decision taken was identified.

Sampling product Coho salmon in Vietnamese sauce, mfg date 16/1/2026, internal research development based on old product of company by R&D, competence record, hazard assessment & update to HACCP plan for new material, trial report, shelf-life validation report, finished product testing report, validation report, R&D project report showed compliance.

The site carried out risk assessment of on-going shelf-life verification. Based on this, the risk-based on-going shelf-life verification program was established, implemented and maintained including product specification linked to shelf-life of product, project planned time, type of sampled product, storing sampled products quantity, testing frequency, test method, and person in charge. Sampling product canned tuna, test report showed sensory, pH, aw, Microorganism in compliance with finished product specification.

5.7 Product release

The positive release procedure was in place to ensure that release does not occur until all release criteria have been completed and the release has been authorised. The procedure, which using the physical identification of pallets in the warehouse, ensure that the accidental release cannot occur. Finished products were inspected & tested by QA against specification before release. QC Manager was responsible for release the final products.

5.8 Pet food and animal feed
5.8 No pet food
5.9 Animal primary conversion
5.9 No animal primary conversion

Details of non-applicable clauses with justification	
Clause/Section Ref	Justification
5.2.4	No cooking instruction is required
5.4.6	No claim made about the methods of production such as Organic, Halal or Kosher
5.8	No pet food product
5.9	No animal primary conversion

6. Process control
6.1 Control of operations
The product food safety, legality, and quality defects were a part of the HACCP study in which hazards were assessed for products and production lines. The defects were identified such as defects in raw materials, defects in products, defects in manufacturing operations, defects that do not complaint with customer requirements. Based on that, the site established, implemented and maintained the procedures, work instructions, and process specifications including machine settings or control limits for key manufacturing process control points to ensure consistent product is produced and packed. The documented procedures, work instructions, process specifications, HACCP plan, BOM were available for all key stages of the operation. The documents were sufficient to ensure that all key process parameters are specified and controlled. Each production step is guided by documented operational procedures, with specific instructions provided for every stage of the process. All processing stages are remotely monitored and controlled from the operation room, with detailed guidelines available for critical parameters such as

fish temperature (per lot), cooling temperature of canned products (per batch), seam checks (height, thickness, body hook, cover hook, and scratches, recorded under SOP#15-CCP7-rev0.5), sterilization time and temperature, cooling time (SOP#18-CCP8), and metal detection sensitivity checks (minimum every 2 hours, recorded in SOP#11-rev1.0) in Jan-Feb-Mar 2026 were available at audit time.

Additional quality controls include shred percentage, scale tare checks, weight control every 30 minutes with 10-can samples, and 10-day incubation at 37°C (SOP#21-rev0.3). Post-retort water is monitored for chlorine concentration (1–3 ppm) and pH (6.5–8.5), as per SOP#35-CCP8. Label inspection, case checks, and date coding checks are conducted per batch, with all results recorded. Scale tare and weight control are also verified every 30 minutes in Jan-Feb-Mar 2026 were available at audit time.

The key food safety processes were validated by the study of heat distribution in retorts. The last verification was done by the site on 09/10/2023 for heat distribution study and 14/8/2025 for heat penetration study.

There weren't any products or materials on site that were outside the scope of the certification.

6.2 Labelling and pack control

Date code was printed on tin can by the coder during packing. Finished product packaging (tin can) was checked at start up, every 4 hours, when changing batches of packaging material and at the end of each production run. The actual and expected use of tin can were reconciled at the end of shift/day/production run. The line clearance/changeover checklists in Jan-Feb-Mar 2026 were available at audit time, checked previous product, packaging, label, and production documents from the previous production run have been removed from the line. Line start-up checklists in Jan-Feb-Mar 2026 were available at audit time, checked product, packaging, label, and production documents ready for next production run. There was no changeover during the audit since the site had a long production run. The site did not use any online verification system to check product labels and printing.

6.3 Quantity, weight, volume and number control

The site established, implemented and maintained the Quantity control procedure for unit, weight, such as checkweigher, to ensure products meet the legislation in country of sale or meets customer requirement by contract, formal agreement, PO. The product weighing records in Jan-Feb-Mar 2026 were available at audit time.

6.4 Calibration and control of measuring and monitoring devices

Instruments were controlled as per the Measuring instrument control procedure SOP#39, defined the requirements of use and protection for measuring and monitoring devices, such as:

- Prevention from adjustment by unauthorized staff

- Protection from damage, deterioration and misuse of all measuring equipment.

- Corrective action and root cause analysis in the event of the failure of measuring and monitoring devices

The calibration program included measuring instrument master list, calibration plan, calibration records & certificates.

Site tour to check instruments:

- X-ray equipment (CCP): Ishida (Japan), model IX-G-4075-D, S/N 89410, calibration frequency 1/year, performance verification certificate by Ishida dated 24/9/2025

- Metal detector: Ishida (Japan), model IND-4513-WP-D, S/N 100285928, calibration frequency 1/year, performance verification certificate by Ishida dated 24/9/2025- Micrometer II (CCP seaming): internal calibration on 11/2/2026 => Feeler gauge: S/N 1219DD1, calibration frequency 1/year, calibration certificate by Quatest 3 dated 6/5/2025

- Thermometer (CCP retort): internal calibration on 5/3/2026 => Thermometer: S/N 1615524, calibration frequency 1/year, calibration certificate by Quatest 3 dated 25/8/2025

- Checkweigher (to weigh FGs): Ishida, model DACS-GN-S015-24/CR-I-S, S/N 100758326, calibration frequency 1/year, calibration certificate by Quatest 3 dated 11/2/2026

- pH meter (to test pH of product): Thermo Scientific, S/N X18634, calibration frequency 1/year, calibration certificate by Quatest 3 dated 4/6/2025

- Flourometer (máy đo huỳnh quang, test Histamine): Turner (USA), S/N 904981255582, calibration frequency 1/year, calibration certificate by CASE dated 8/8/2025

- Flourometer (máy đo huỳnh quang, test Histamine): Turner (USA), S/N 721000925, calibration frequency 1/year, calibration certificate by VietCalib dated 13/9/2025

Details of non-applicable clauses with justification	
Clause/Section Ref	Justification
6.1.4	No process parameter or product quality that is controlled by in-line monitoring device
6.1.7	No products or materials outside of scope
6.2.4	No on-line vision used to check labels
6.3.2	No product quantities not governed by legislation

7. Personnel

7.1 Training: raw material handling, preparation, processing, packing and storage areas

The annual training master plan P-2026 covering the training needs of relevant personnel was in place. This plan included identifying the necessary competencies for specific roles, training topics, training schedule, training methods, trainers, trainees, reviewing the effectiveness of training. The training was provided in languages understood by personnel. The site carried out the ongoing review of training and competency through performance appraisals by line managers, review of the results of internal/external audits, or review of records. The staff questioned at audit time showed competence regarding activities relating to product safety, quality and legality such as CCP, key manufacturing process control points, quality control plan. The training records & certificates of HACCP Team, Internal Audit Team were available at audit time. Sampling CCP and HACCP 20/12/2025, SSOP and product control dated 28/6/2025, operation dated 28/6/2025, personal hygiene dated 15/1/2026, new staff dated 17/3/2026 for hygiene, allergen, cross contamination, food defence, food fraud and food defence by BV dated 20/5/2024, VASEP #267/2024 dated 15/3/2024, food defence, allergen, pest control, glass and hard plastic control dated 28/6/2025, HACCP refresh dated 28/6/2025, chemical and cleaning control training date 26/4/2025, HACCP team & Internal Auditor team was trained in BRCGS, Internal Audit skills on 3/4/2024 by SGS.

7.2 Personal hygiene: raw material handling, preparation, processing, packing and storage areas

The requirements for personal hygiene were based on risks assessment with consideration of the intended use of the finished product. The Personal hygiene control procedure defined the good hygiene practices including jewellery, watch, mobile phone, personal items and belongings, personal medicine, perfume, fingernail, handwash. This procedure was communicated to all personnel through the training program, email, announcement, and notice board. The personal items were controlled and managed by the site. Personal hygiene rules were applied to all employees, contractors and visitors. The personal hygiene checklists in Jan-Feb-Mar 2026 were available at audit time. The site had a handwash control program to minimize the risk of product contamination. The hand washing facilities were provided for personnel before entering the production area. All employees and visitors were requested to wash their hands prior to entering the production area. Personnel in the production area washed their hands before starting any product-handling activities, immediately after using the toilet or blowing the nose, immediately after handling any potentially contaminated material. The blue wound dressings (detectable plasters) are used for all cuts and grazes on exposed skin. They are provided by supervisors of production and warehouse only and the issue is recorded in the logbook. The people in use of plaster are arranged to perform temporary job that they cannot contact directly with products. At the end of shift, the wounded person presents to the supervisor for inspecting the status. After use, the plaster is disposed into medical dustbin which is away from production areas. A sample from each batch of plasters was successfully tested through the metal detector, last batch 2025/04. Medicines were only provided by the first aid/ medical room and used them in the room, not allow taking any medicine out or keeping in locker room.

7.3 Medical screening

Employees health check-up (medical screening) report was available at audit time. The visitor health questionnaire before entering production area was declared by visitors and contractors & checked by site to ensure that they are not suffering from any symptoms of infection, disease or conditions which may put product safety at risk, prior to being allowed into manufacturing, packing or storage areas.

7.4 Protective clothing: employees or visitors to production areas
The site has performed a risk assessment based on intended use of the finished product to confirm the required protective clothing needed to wear in manufacturing and storage areas, to consider hair coverings, beard snoods, protective clothing, protective footwear, protective gloves. Based on this, the protective clothing provided to and worn by staff (including temporary employees), contractors and visitors were hair coverings, protective clothing, protective footwear, and mask. Protective clothing was changed daily. Protective clothing was laundered by the laundry service (Xuan Hiep) with washing and drying machine. Protective clothing was provided at begin of working shift, did not wear protective clothing on the journey to work and back home, wore protective clothing in production area, removed protective clothing when away from the production area. The effectiveness of the laundering process was monitored through a risk-based approach to ensure it remains clean, hygienic, and does not pose a risk of contamination such as visual inspection of clean laundry to ensure it is free from contamination, damage, and debris, swab test to ensure the removal of pathogen contamination, internal audit to verify that the system is operating effectively. Gloves were used, blue colour, intact and no shed loose fibres, nitrile gloves (durable, disposable gloves made from synthetic rubber). Gloves were used at sawing, thawing, butchering, washing, cutting processes.

Details of non-applicable clauses with justification	
Clause/Section Ref	Justification
	None

8. Production risk zones – high risk, high care and ambient high care production risk zones
8.1 Layout product flow and segregation in high-risk, high-care and ambient high-care zones
N/A - No high risk, high care, ambient high care .
8.2 Building fabric in high-risk and high-care zones
Not applicable
8.3 Equipment and maintenance in high-risk and high-care zones
Not applicable
8.4 Staff facilities for high-risk and high-care zones
Not applicable
8.5 Housekeeping and hygiene in the high-risk high-care zones
Not applicable
8.6 Waste/Waste disposal in high risk, high care zones
Not applicable
8.7 Protective clothing in the high-risk high-care zones
Not applicable.

Details of non-applicable clauses with justification

Clause/Section Ref	Justification
8.1	No high risk, high care, ambient high care
8.2	No high risk, high care
8.3	No high risk, high care
8.4	No high risk, high care
8.5	No high risk, high care
8.6	No high risk, high care
8.7	No high risk, high care

9. Requirements for traded products
9.1 The food safety plan - HACCP
Not applicable No traded goods or the site has opted for the requirements not to be audited
9.2 Approval and performance monitoring of manufacturers/packers of traded food products
Not applicable No traded goods or the site has opted for the requirements not to be audited
9.3 Specifications
Not applicable No traded goods or the site has opted for the requirements not to be audited
9.4 Product inspection and laboratory testing

Not applicable No traded goods or the site has opted for the requirements not to be audited
9.5 Product legality
Not applicable No traded goods or the site has opted for the requirements not to be audited
9.6 Traceability
Not applicable No traded goods or the site has opted for the requirements not to be audited

Module 11: Meat Supply Chain Assurance
11.1 Traceability
Not applicable
11.2 Approval of meat supply chain
Not applicable
11.3 Raw material receipt and inspection
Not applicable
11.4 Management of cross-contamination between species
Not applicable
11.5 Product testing
Not applicable
11.6 Training

Not applicable

Module 13: Meeting FSMA Requirements for Food – July 2022
Preventive Controls for Human Food: 21 CFR Part 117 (Clauses 13.1.1 – 13.1.33)
Not applicable
Preventive Controls for Animal Food: 21 CFR Part 507 (Clause 13.2.1)
Not applicable
Food Defence: 21 Part 121 (Clauses 13.3.1 – 13.3.11)
Not applicable
Sanitary Transportation: 21 CFR Part 1 Subpart 0 (Clauses 13.4.1 – 13.4.9)
Not applicable
Produce Safety: 21 Part 112 (Clauses 13.5.1 – 13.5.18)
Not applicable

14.1 Additional Specifier Requirements
14.1 Traceability
Not applicable
14.2 Environmental Monitoring

Not applicable
14.3 Product inspection and laboratory testing
Not applicable
14.4 Protective clothing: Employees or visitors to production areas
Not applicable