



INCOMFISH

INVESTMENT COMMERCE FISHERIES CORPORATION

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Ho Chi Minh City, April 18, 2026

No: ...018.../26.07.TC.ICF

Re: Explanation of the after-tax profit reported in the second quarter of 2026 showing a loss and a difference of more than 10% compared to the same period in 2025.

Respectfully submitted to: - State Securities Commission,
- Hanoi Stock Exchange.

- Based on According to Decision No 96/2020/TT-BTC dated 16/11/2020 Guidelines on Information Disclosure in the Securities Market;
- Based on the Financial Report for Quarter 2/2026.

INVESTMENT COMMERCE FISHERIES CORPORATION Stock code: **ICF**

The Company hereby explains the reasons for the loss in profit after tax for the second quarter of 2026 and the variance of more than 10% compared to the same period in 2025, as follows:

- Revenue from sales and services decreased sharply, whereas the cost of goods sold decreased only slightly.
- Selling expenses increased, while financial expenses and general and administrative expenses decreased, specifically as follows:

+ Revenue from sales and services decreased by 24.73% year-on-year.

+ Cost of goods sold decreased by 6.34% year-on-year.

+ Selling expenses increased by 7.18% year-on-year.

+ Financial expenses decreased by 42.18% year-on-year.

+ General and administrative expenses decreased by 19.90% year-on-year. The above are the main reasons leading to the net loss in Q2/2026 and a 10% change compared to the same period in Q2/2025.

Respectfully./.

Representative of the Organization
(Chairman of the Board of Directors)



Nguyễn Thị Kim Xuân

Place of receipt:

- As above,
- Save: clerical, Accounting Department.