



INVESTMENT COMMERCE FISHERIES CORPORATION

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Ho Chi Minh City, August 12, 2026

Number: 021.../26.08.TC.ICF

Explanation of the reasons for the audited loss and the change of 10% or more in profit after tax for the first six months of 2026 compared to the same period in 2025.

To: - State Securities Commission.

-Hanoi Stock Exchange.

- Based on Circular 96/2020/TT-BTC dated November 16, 2020, guiding the disclosure of information on the securities market.
- Based on the audited financial statements for the first six months of 2026

INVESTMENT - TRADE - AQUACULTURE JOINT STOCK COMPANY - Stock Code: ICF

The company would like to explain the reasons why the after-tax profit reported in the audited financial statements for the first six months of 2026 showed a loss and a 10% change compared to the same period in the first six months of 2025 as follows:

- Revenue from sales and services decreased sharply by 14.42% compared to the same period in 2025.
- Cost of goods sold increased slightly by 2.27% compared to the same period last year.
- Business management costs decreased by 16.07% compared to the same period last year.

The above is the main reason why the after-tax profit reported in the audited financial statements for the first six months of 2026 showed a loss and changed by 10% compared to the same period in 2025.

We respectfully announce,

Recipient:

As above

Luu VT, PKT

REPRESENTATIVE OF THE ORGANIZATION



CHỦ TỊCH HĐQT

Nguyễn Thị Kim Xuân