



INCOMFISH

INVESTMENT COMMERCE FISHERIES CORPORATION

LOT NO. A77/I, ROAD NO. 7, VINH LOC INDUSTRIAL PARK, BINH TAN WARD, HCMC, VIETNAM

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Ho Chi Minh City, Oct. 19, 2026

No: 023...../26.10.TC.ICF

Re: Explanation of profit after tax in the Q3/2026 financial statements,
showing a variance 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 3/2026.

INVESTMENT COMMERCE FISHERIES CORPORATION Stock code: ICF

The Company provides the following explanation for the 10% change in profit after tax for the third quarter of 2026 compared to the same period in 2025:

- Revenue from sales and services increased, with a corresponding rise in the cost of goods sold.
- Selling expenses saw a significant increase. Specifically:
 - + Revenue from sales and services increased by 33.84% compared to the same period.
 - + Cost of goods sold increased by 48.80% compared to the same period.
 - + Selling expenses increased by 195.89% compared to the same period.

The factors mentioned above are the primary reasons for the 10% change in profit after tax for the third quarter of 2026 relative to the same period in 2025.

Respectfully./.

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



Place of receipt:

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

**CÔNG TY CỔ
PHẦN ĐẦU TƯ
THƯƠNG MẠI
THỦY SẢN**

Digitally signed by CÔNG TY CỔ PHẦN
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