



INCOMFISH

INVESTMENT COMMERCE FISHERIES CORPORATION

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

Tel: (84)28 3765 3145 incomfish@incomfish.com www.incomfish.com

Ho Chi Minh City, Oct. 17, 2025

No: 020...../25.10.TC.ICF

Re: Explanation of Profit after tax Financial Report for Quarter 3/2025

Turn from loss to profit and difference of more than 10% compared to the same period in 2024.

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 3/2025.

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

The company would like to explain the reasons why the profit after tax in the Quarter 3/2025 changed from loss to profit and changed from 10% compared to the same period in the Quarter 3/2024 due to the following reasons:

- Sales revenue and service provision increased, and cost of goods sold also increased.
- Sales expenses, business management expenses and other expenses decreased specifically as follows:

- + Sales revenue and service provision increased by 24.66% over the same period.
- + Cost of goods sold increased by 20.01% over the same period.
- + Selling expenses decreased by 22.95% over the same period.
- + Business management expenses decreased by 1.93% over the same period.
- + Other expenses decreased by 88.64% over the same period.

The above is the main reason why the profit after tax in the Quarter 3/2025 changed from loss to profit and changed from 10% over the same period in the Quarter 3/2024.

Respectfully./.

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



Place of receipt:

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

Nguyễn Thị Kim Huân