



**CA MAU SEAFOOD JOINT STOCK COMPANY
SEAPRIMEXCO VIETNAM**

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LETTER OF EXPLANATION

Profit fluctuations in the Financial Statements for the second quarter of 2026 compared to the same period

**To: - State Securities Commission
- Hanoi Stock Exchange**

Pursuant to Point a, Clause 4, Article 14, Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance, guiding the disclosure of information on the securities market.

Ca Mau Seafood Joint Stock Company (Stock Code: CAT) Explanation of the profit variance in the Financial Statements for the second quarter of 2026 compared to the same period last year is as follows:

Criteria	Quarter 2/2026 (VND)	Quarter 2/2025 (VND)	Increase/Decrease
Profit after CIT	16,897,971,097	20,023,247,059	-15.61%

Reason:

- Financial income (including foreign exchange differences) for the period decreased by 4,080,561,477 VND, causing the ratio of net profit from business operations to revenue to decline, which in turn led to a decrease in profit after tax.

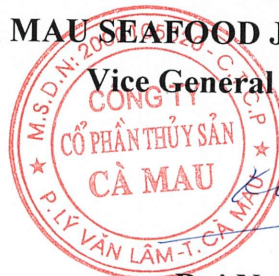
The above is the main reason why the profit on the Financial Statements for the second quarter of 2026 decrease by over 10% over the same period last year.

Best regards!

Ca Mau, July 19, 2026

CA MAU SEAFOOD JOINT STOCK COMPANY

Vice General Director in charge



Bui Nguyen Khanh