

**AN GIANG PORT
JOINT STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness**

No.: 01 /GTr-CAG

An Giang, July 17, 2026

*Re: Explanation for the fluctuation
in profit after tax in the Financial
Statements of Quarter II – 2026*

To:

- State Securities Commission.
- Hanoi Stock Exchange (HNX).

1. Name of Public Company: **An Giang Port Joint Stock Company**

2. Ticker symbol: **CAG**

3. Head office: National Route 91, Group 15, Dong Thanh B Quarter, My Thoi Ward, An Giang Province.

- Tel: (0296) 3831 447 – (0296) 3831 535; Fax: (0296) 3831 129.

4. Business Registration Certificate No.: 1600125108 issued by the Department of Planning and Investment of An Giang Province for the first time on March 29, 2011, and issued by the Business - Investment Cooperation Division, Department of Finance of An Giang Province for the 4th amendment on July 09, 2026,

5. Content: Explanation for the fluctuation in profit after tax for the Quarter II – 2026 compared to the Quarter II – 2025.

According to the business performance results for the Quarter II – 2026, the profit after tax of An Giang Port Joint Stock Company increased by VND 614 million compared to the Quarter II – 2025, with an increase rate (fluctuation > 10%). The Company provides the following explanation:

Unit: VND

No.	Item	Q2 2026	Q2 2025	Difference	
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)=(5)/(4)x100
1	Net revenues from sales and services rendered	17.066.160.860	14.037.729.119	3.028.431.741	21,57
2	Costs of goods sold	12.087.795.319	11.211.245.212	876.550.107	7,82
3	Gross profit from sales and services rendered	4.978.365.541	2.826.483.907	2.151.881.634	76,13
4	Financial income	900.499.187	695.641.927	204.857.260	29,45
5	Financial expenses	0	0	0	-
6	Selling expenses	181.091.712	188.358.852	(7.267.140)	(3,86)

No.	Item	Q2 2026	Q2 2025	Difference	
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)=(5)/(4)x100
7	General administration expenses	2.778.874.399	1.597.545.595	1.181.328.804	73,95
8	Net profits from operating activities	2.918.898.617	1.736.221.387	1.182.677.230	68,12
9	Other income	444	271	173	64
10	Other expenses	0	1.278.161	(1.278.161)	2.556.322
11	Other profits	444	(1.277.890)	1.278.334	(100,03)
12	Total net profit before tax	2.918.899.061	1.734.943.497	1.183.955.564	68,24
13	Current corporate income tax expenses	594.139.812	24.295.530	569.844.282	2.345,47
14	Profit after corporate income tax	2.324.759.249	1.710.647.967	614.111.282	35,90

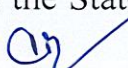
- Net revenue from sales and services rendered increased by VND 3.028 million, cost of goods sold increased by VND 877 million, resulting in an increase in gross profit of VND 2.152 million.

- Financial income increased by VND 205 million, financial expenses remained unchanged, resulting in an increase in profit of VND 205 million.

- Selling expenses decreased by VND 7 million, general and administrative expenses increased by VND 1.181 million, resulting in a decrease in profit of VND 1.174 million.

- Other income and other expenses did not fluctuate significantly.

Due to the 4 factors above, corporate income tax expense increased by VND 570 million, causing the total profit after tax to increase by VND 614 million.

The above is the explanation for the fluctuation in profit after tax for the Quarter II – 2026 compared to the Quarter II – 2025 of An Giang Port Joint Stock Company, which is hereby reported to the State Securities Commission, HNX, and the Shareholders for their information. 

Sincerely./.

Recipients:

- As above;
- Archived: Admin Dept.

 **GENERAL DIRECTOR**


Tran Tan Phong