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Ho Chi Minh City, 31 July 2026

“Explanation of changes in Consolidated profit after tax exceeding 10% for Quarter 2, 2026 compared to the same period in 2025”

To: Hanoi Stock Exchange (HNX)

Name of organization: Saigon Port Joint Stock Company

Stock code: SGP

First of all, Saigon Port Joint Stock Company (SGP) would like to respectfully send our greetings and sincere thanks to your esteemed office for your continuous support and cooperation during the past time.

- Based on Circular no. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance on guidelines for information disclosure on the securities market.

- Based on the Consolidated Financial Statements for Quarter 2, 2026 and Quarter 2, 2025, which have been disclosed.

According to SGP’s Consolidated Financial Statements for Quarter 2, 2026, profit after tax was VND 130.929 billion, an increase of VND 24.251 billion (over 10%) compared with the same period in 2025 (VND 106.678 billion). SGP would like to provide the following explanation:

1. Gross profit for Quarter 2, 2026 increased by VND 7.894 billion compared to Quarter 2, 2025, due to revenue from sales and service increased by VND 10.519 billion while cost of goods sold increased by only VND 2.625 billion compared with the same period in 2025.

2. Consolidated financial income and financial expenses:

2.1 Consolidated financial income for Quarter 2, 2026 increased by VND 378 million compared with the same period in 2025, mainly due to:

2.1.1 An increase in interest income from bank deposits and loans of VND 10.747 billion.

2.1.2 An increase in late payment interest income (VND 1.227 billion).

2.1.3 A decrease in foreign exchange differences gain (VND 6.879 billion) compared with the same period in Quarter 2, 2025.

2.1.4 A decrease in dividend income from joint ventures and associates (VND 1.889 billion).

2.1.5 A decrease in other financial income of VND 2.828 billion, comprising a gain from the sale of MSB shares of VND 2.62 billion and payment discounts of VND 208 million, compared with the same period in Quarter 2, 2025.

2.2 Financial expenses increased by VND 2.458 billion compared to the same period in 2025, due to:

2.2.1 An increase in borrowing interest expense of VND 2.369 billion.

2.2.2 An increase in foreign exchange differences loss (VND 97 million) compared with the same period in Quarter 2, 2025.

3. Share of profit from joint ventures and associates for Quarter 2, 2026 increased by VND 29.963 billion compared with the same period in Quarter 2, 2025, mainly due to:

3.1 SP–SSA International Container Services Joint Venture Company (SSIT) increase of VND 15.113 billion.

3.2 SP–PSA International Port Co., Ltd: increase in profit after tax of VND 9.589 billion.

3.3 Korea Express Saigon Port Co., Ltd. increase of VND 4.947 billion.

3.4 Thi Vai General Port Joint Stock Company increase by VND 314 million compared to Quarter 2, 2025.

4. General and administrative expenses for Quarter 2, 2026 increased by VND 4.554 billion compared to the same period in Quarter 2, 2025, mainly due to an increase in other administrative expenses, despite a decrease of VND 2.360 billion in employee expenses and a decrease of VND 1.913 billion in the provision for doubtful receivables.

5. In addition, other income in Quarter 2, 2026 decreased by VND 3.327 billion compared with the same period in 2025, primarily due to a decrease of VND 1.153 billion in other income and an increase of VND 2.174 billion in other expenses compared with Q2 2025.

Saigon Port Joint Stock Company hereby reports to the Hanoi Stock Exchange for your acknowledgment and kind consideration.

Recipients:

- As above;
- Save: VT, TCKT.



GENERAL DIRECTOR

Nguyễn Lê Chon Tam