

**AN GIANG PORT
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 06/GTr-CAG

An Giang, October 16, 2026

Re: Explanation for the fluctuation in profit after tax in the Financial Statements of Quarter III – 2026 compared to the Financial Statements of Quarter III – 2025; change from Loss after tax in the Financial Statements of Quarter III – 2025 to Profit after tax in the Financial Statements of Quarter III – 2026

To:

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

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

2. Ticker symbol: **CAG**

3. Headquarters: National Highway 91, Group 15, Dong Thanh B Hamlet, 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 and Investment Cooperation Division, Department of Finance of An Giang Province for the 4th amended on July 9, 2026.

5. Content:

5.1 Explanation of fluctuations in Profit after tax in the Financial Statements of Quarter III – 2026 compared to Profit after tax in the Financial Statements of Quarter III – 2025.

According to business results for Quarter III – 2026, the profit after tax of An Giang Port Joint Stock Company increased by VND 819 million compared to Quarter III – 2025 (a fluctuation of over 10%). The Company hereby provides the following explanation:

Unit: VND

No.	Item	Q3/2026	Q3/2025	Difference	
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)=(5)/(4)x100
1	Net revenues from sales and services rendered	11.226.292.427	12.172.184.439	(945.892.012)	(7,77)
2	Costs of goods sold	9.459.755.654	10.643.776.337	(1.184.020.683)	(11,12)

No.	Item	Q3/2026	Q3/2025	Difference	
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)=(5)/(4)x100
3	Gross profit from sales and services rendered	1.766.536.773	1.528.408.102	238.128.671	15,58
4	Financial income	1.197.742.219	707.193.420	490.548.799	69,37
5	Financial expenses	0	0	0	-
6	Selling expenses	135.824.982	207.714.857	(71.889.875)	(34,61)
7	General administration expenses	1.979.032.280	2.202.954.008	(223.921.728)	(10,16)
8	Net profits from operating activities	849.421.730	(175.067.343)	1.024.489.073	(585,20)
9	Other income	170	171	(1)	(1)
10	Other expenses	0	20.373.392	(20.373.392)	40.746.784
11	Other profits	170	(20.373.221)	20.373.391	(100,00)
12	Total net profit before tax	849.421.900	(195.440.564)	1.044.862.464	(534,62)
13	Current corporate income tax expenses	201.844.376	(24.295.530)	226.139.906	(930,79)
14	Profit after corporate income tax	647.577.524	(171.145.034)	818.722.558	(478,38)

- Net revenue from sales and service rendered decreased by VND 946 million, and cost of goods sold decreased by VND 1.184 million, resulting in a VND 238 million increase in gross profit.

- Financial income increased by VND 490 million, while financial expenses remained unchanged, resulting in a VND 490 million increase in profit.

- Selling expenses decreased by VND 72 million, and general and administrative expenses decreased by VND 224 million, resulting in a VND 296 million increase in profit.

- Other income saw no significant fluctuation, while other expenses decreased by VND 20 million, resulting in a VND 20 million increase in other profit.

Due to the 4 aforementioned factors, corporate income tax expense increased by VND 226 million, resulting in an overall increase in profit after tax of VND 819 million.

5.2. Explanation of change from Loss after tax in the Financial Statements of Quarter III – 2025 to Profit after tax in the Financial Statements of Quarter III – 2026.

* Total income (net of deductions) for Quarter III – 2026 was VND 12.424.034.816, while total expenses were VND 11.776.457.292, resulting in a profit after corporate income tax of VND 647.577.524, specifically:

- Total income comprises:

+ Revenue from sales and tools & instruments provision: 11.226.292.427 VND.

+ Financial income: 1.197.742.219 VND.

+ Other income:	170 VND.
- Total expenses comprise:	
+ Cost of goods sold:	9.459.755.654 VND.
+ Financial expenses:	- VND.
+ Selling expenses:	135.824.982 VND.
+ General and administrative expenses:	1.979.032.280 VND.
+ Other expenses:	- VND.
+ Current corporate income tax expense:	201.844.376 VND.

The above is explanation of fluctuations in Profit after tax in the Financial Statements of Quarter III – 2026 compared to Profit after tax in the Financial Statements of Quarter III – 2025; change from Loss after tax in the Financial Statements of Quarter III - 2025 to Profit after tax in the Financial Statements of Quarter III - 2026 of An Giang Port Joint Stock Company, hereby reported to the State Securities Commission, HNX, and shareholders for reference.

Respectfully./.

Recipients:

- As above;
- Archived: Admin Dept.



GENERAL DIRECTOR

Tran Tan Phong

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