

No: 227/2026/CV-CPI

Quang Ninh, 15/10/2026

Re: Explanation of changes in net profit in the Financial Report for the third quarter of 2026 compared to the same period in 2025

To:- State Securities Commission of Vietnam
- Hanoi Stock Exchange

1. Organization name: **Cai Lan Port Investment Joint Stock Company**
2. Stock code: **CPI**
3. Address: No 1 Cai Lan Road, Bai Chay Ward, Quang Ninh Province
4. Contact phone: 0989 062 746
5. Information Disclosure Officer: Tran Nam Quang Position: HR & Administration Department
6. Contents of the Information Disclosure:
 - 6.1. Financial report for the third quarter of 2026 of Cai Lan Port Investment Joint Stock Company includes Balance sheet, Business performance report, Cash flow statement and Notes to the financial statements.
 - 6.2. Explanation content: Explanation of the difference in profit after corporate income tax in the third quarter of 2026 compared to the same period in 2025.

Target	Prior Period	Current Period	Variance
Net Profit After Tax (NPAT)	2.522.923.141	2.045.813.430	-477.109.711

Profit after corporate income tax for the first nine months of 2026 decreased by VND 477.1 million compared with the same period in 2025. The main reason was that the cost of services increased at a higher rate than revenue, as detailed below:

Revenue from business operations increased by VND +38,963 million, representing a growth rate of 80% compared with the same period in 2025.

Cost of services increased by VND +40,188 million, representing a growth rate of 93%, which was 13 percentage points higher than the revenue growth rate. This indicates that service costs increased faster than revenue, putting additional pressure on the Company's profitability.

The cost of General and administrative increased compared to 2025: +256 million VND

The cost of Other decreased compared to 2025: -233 million VND

The financial income and other income increased by compared to 2025 to: +800 million VND

7. The full financial statements are available on the company's website: www.cailanportinvest.com.vn

The company hereby certifies that the disclosed information is accurate and undertakes full responsibility for the published content.

Sincerely,

Recipients:

As stated above;

Accounting & Finance Department, Office Archives

GENERAL DIRECTOR



DOAN NGOC TU

