AN GIANG PORT
JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 04/GTr-CAG

An Giang, August 13, 2026

Re: Explanation of the fluctuation in profit after tax in the Audited Semi-annual Financial Statements of 2026 compared to the Audited Semi-annual Financial Statements of 2025; the difference in profit after tax shifting from a loss in the Audited Semi-annual Financial Statements of 2025 to a profit in the Audited Semi-annual Financial Statements of 2026; and the difference in profit after tax in the Semi-annual Financial Statements before and after audit

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:

5.1 Explanation of the fluctuation in profit after tax in the Audited Semi-annual Financial Statements of 2026 compared to the Audited Semi-annual Financial Statements of 2025.

According to the business results for the first 6 months of 2026, the profit after tax of An Giang Port Joint Stock Company increased by 858 million VND, an increase rate (fluctuation > 10%) compared to the first 6 months \. The Company explains as follows:

Unit: VND

No.	Item	2026	2025	Difference	
1	*2*	*3*	*4*	*(5)=(3)-(4)*	*(6)=(5)/(4)x100*
1	Revenues from sales and services rendered	27.592.904.839	22.310.884.469	5.282.020.370	23,67

No.	Item	2026	2025	Difference	
1	*2*	*3*	*4*	*(5)=(3)-(4)*	*(6)=(5)/(4)x100*
2	Costs of goods sold	20.779.471.050	19.433.777.770	1.345.693.280	6,92
3	Gross profit from sales and services rendered	6.813.433.789	2.877.106.699	3.936.327.090	136,82
4	Financial income	1.537.950.401	1.358.786.280	179.164.121	13,19
5	Financial expenses	-	-	-	-
6	Selling expenses	371.226.857	419.852.796	(48.625.939)	(11,58)
7	General administration expenses	6.305.117.211	3.796.563.016	2.508.554.195	66,07
8	Net profits from operating activities	1.675.040.122	19.477.167	1.655.562.955	8500,02
9	Other income	642	484	158	32,64
10	Other expenses	488.880.311	1.480.447	487.399.864	32.922,48
11	Other profits	(488.879.669)	(1.479.963)	(487.399.706)	32.933,24
12	Total net profit before tax	1.186.160.453	17.997.204	1.168.163.249	6490,80
13	Current corporate income tax expenses	335.008.157	24.581.642	310.426.515	1262,84
14	Profit after corporate income tax	851.152.296	(6.584.438)	857.736.734	(13.026,73)

- Net revenue from sales and services rendered increased by 5,28 billion VND, cost of goods sold increased by 1,35 billion VND, resulting in a gross profit increase of 3,94 billion VND.

- Financial revenue increased by 179 million VND, financial expenses did not occur, resulting in a profit increase of 179 million VND.

- Selling expenses decreased by 49 million VND, administrative expenses increased by 2,51 billion VND, resulting in a profit decrease of 2,46 billion VND.

- Other income did not fluctuate significantly, other expenses increased by 487 million VND, resulting in a decrease in other profit of 487 million VND.

It is these 4 factors and the increase in current corporate income tax expenses of 310 million VND that caused the total profit after tax to increase by 858 million VND.

5.2. Explanation of the difference in profit after tax, shifting from a loss in the Audited Semi-annual Financial Statements of 2025 to a profit in the Audited Semi-annual Financial Statements of 2026.

* Total income (after deducting reductions) for the first 6 months of 2026 was: 29.130.855.882 VND, while total expenses were: 28.279.703.586 VND, resulting in a profit after corporate income tax of: 851.152.296 VND, specifically:

- Total income includes:

+ Revenue from sales & services rendered: 27.592.904.839 VND.

+ Financial income: 1.537.950.401 VND.

+ Other income: 642 VND.

- Total expenses include:

+ Cost of goods sold: 20.779.471.050 VND.

+ Financial expenses: - VND.

+ Selling expenses: 371.226.857 VND.

+ Administrative expenses: 6.305.117.211 VND.

+ Other expenses: 488.880.311 VND.

+ Current corporate income tax expense: 335.008.157 VND.

5.3. Explanation of the difference in profit after tax in the Semi-annual Financial Statements before and after audit.

Unit: VND

No.	Item	2026		Difference	
		After audit	Before audit		
(1)	(2)	(3)	(4)	(5=3-4)	(6=3/4x100)
1	Revenues from sales and services rendered	27.592.904.839	27.832.904.839	(240.000.000)	99,14
2	Costs of goods sold	20.779.471.050	20.779.471.050	-	100,00
3	Gross profit from sales and services rendered	6.813.433.789	7.053.433.789	(240.000.000)	96,60
4	Financial income	1.537.950.401	1.537.950.401	-	100,00
5	Financial expenses	-	-	-	-
6	Selling expenses	371.226.857	371.226.857	-	100,00
7	General administration expenses	6.305.117.211	4.976.667.803	1.328.449.408	126,69
8	Net profits from operating activities	1.675.040.122	3.243.489.530	(1.568.449.408)	51,64
9	Other income	642	642	-	100,00
10	Other expenses	488.880.311	-	488.880.311	-
11	Other profits	(488.879.669)	642	(488.880.311)	(76.149.481)
12	Total net profit before tax	1.186.160.453	3.243.490.172	(2.057.329.719)	36,57

No.	Item	2026		Difference	
		After audit	Before audit		
(1)	(2)	(3)	(4)	(5=3-4)	(6=3/4x100)
13	Current corporate income tax expenses	335.008.157	669.258.034	(334.249.877)	50,06
14	Profit after corporate income tax	851.152.296	2.574.232.138	(1.723.079.842)	33,06

- Revenue from sales and services rendered decreased by 240 million VND, resulting in a decrease in gross profit from business operations of 240 million VND.

- Administrative expenses increased by 1,33 billion VND, resulting in a profit decrease of 1,33 billion VND.

- Other income did not fluctuate significantly, other expenses increased by 489 million VND, resulting in a decrease in other profit of 489 million VND.

It is these factors and the decrease in current corporate income tax expenses of 334 million VND that caused the total profit after tax to decrease by 1,72 billion VND.

The above is the explanation for the fluctuation in profit after tax in the Audited Semi-annual Financial Statements of 2026 compared to the Audited Semi-annual Financial Statements of 2025; the difference in profit after tax shifting from a loss in the Audited Semi-annual Financial Statements of 2025 to a profit in the Audited Semi-annual Financial Statements of 2026; and the difference in profit after tax in the 2026 Semi-annual Financial Statements before and after audit of An Giang Port Joint Stock Company. We hereby report to the State Securities Commission, HNX, and and the Shareholders.

Sincerely./.

Recipients:
- As above;
- Archived: Admin Dept.

GENERAL DIRECTOR

M.S.D.N: 1600125108
CÔNG TY CP CẢNG AN GIANG
P. MỸ THỚI - T. AN GIANG

Tran Tan Phong

CÔNG TY CP CẢNG AN GIANG

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