

Hai Phong, January 19th, 2026.

To: - STATE SECURITIES COMMISSION
- HANOI STOCK EXCHANGE

Pursuant to the information disclosure regulations of organizations listed on the stock market, VIP Green Port Joint Stock Company (stock code: VGR) would like to provide an explanation for the change in profit after corporate income tax in the Statement of Profit or Loss for the fourth quarter of 2025 compared to the same period last year has fluctuated by 10% or more in the Financial Statements as follows:

Currency: Vietnamese Dong

STT	Items	Quarter IV 2024	Quarter IV 2025	Difference	Percentage of difference (%)
1	Profit after tax	70,468,391,305	134,998,456,167	64,530,064,862	92%

Main reasons:

The increase in profit after tax was mainly attributable to the completion of the allocation of major repair expenses, the application of higher domestic service rates, and the full depreciation of certain fixed assets.

These are the main reasons leading to the increase in profit in the fourth quarter of 2025 compared to the same period in 2024

Sincerely.

Receiving:

- As above
- Archive at the Financial Department

Legal Representative

GIÁM ĐỐC
Nguyễn Kim Dương Hòai