

**AN GIANG PORT
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 15.. /Gtr-CAG

An Giang, January 16,

*Ret: Explanation of change from Loss
after tax in the Financial Statements of
Quarter IV - 2024 to Profit after tax in the
Financial Statements of Quarter IV - 2025*

To:

- State Securities Commission.
- 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 Thinh B Hamlet, My Thoi Ward, An Giang Province.

- Telephone: (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 for the first amendment on January 11, 2016.

5. Content: Explanation for of change from Loss after tax in the Financial Statements of Quarter IV - 2024 to Profit after tax in the Financial Statements of Quarter IV - 2025.

According to the operation results for Quarter IV - 2025, the Profit after tax of An Giang Port Joint Stock Company increased by VND 1.399 billion compared to Quarter IV – 2024. That leads to the change from Loss after tax in the Financial Statements of Quarter III of 2024 to Profit after tax in the Financial Statements of Quarter III of the Company, explains as follows:

Unit: VND

Item No.	Item	Quarter II - 2025	Quarter II - 2024	Difference	
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)=(5)/(4)x100
1	Net revenues from sales and services rendered	12.241.942.987	9.075.369.665	3.166.573.322	34,89
2	Costs of goods sold	9.725.169.080	8.432.642.681	1.292.526.399	15,33
3	Gross profit from sales and services rendered	2.516.773.907	642.726.984	1.874.046.923	291,58
4	Financial income	715.721.612	678.209.146	37.512.466	5,53
5	Financial expenses	271.119.347	52.745.561	218.373.786	-

Item No.	Item	Quarter II - 2025	Quarter II - 2024	Difference	
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)=(5)/(4)x100
6	Selling expenses	173.122.455	294.556.551	(121.434.096)	(41,23)
7	General administration expenses	1.464.899.147	2.054.482.592	(589.583.445)	(28,70)
8	Net profits from operating activities	1.323.354.570	(1.080.848.574)	2.404.203.144	(222,44)
9	Other income	89	600.860.174	(600.860.085)	(100)
10	Other expenses	0	0	-	-
11	Other profits	89	600.860.174	(600.860.085)	(100,00)
12	Total net profit before tax	1.323.354.659	(479.988.400)	1.803.343.059	(375,71)
13	Current corporate income tax expenses	274.353.028	(130.133.930)	404.486.958	-
14	Profit after corporate income tax	1.049.001.631	(349.854.470)	1.398.856.101	(399,84)

- Net revenues from sales and services rendered increased by VND 3.166 billion, cost of goods sold increased by VND 1.292 billion, resulting in an increase of VND 1.874 billion in gross profit.

- Financial income increased by VND 37 million, financial expenses increased by VND 218 million, resulting in a decrease of VND 181 million in profit.

- Selling expenses decreased by VND 121 million, general administration expenses decreased by VND 589 million, resulting in an increase of VND 710 million in profit.

- Other income decreased by VND 600 million, other expenses remained unchanged, resulting in a decrease of VND 600 million in other profit.

Due to the 04 aforementioned factors, corporate income tax expense increased by VND 404 million, resulting in an increase of VND 1.399 billion in total profit after tax. Therefor, the business performance of the Company changed from Loss after tax in the Financial Statements of Quarter III of 2024 to Profit after tax in the Financial Statements of Quarter III of 2025. This result stems from an increase in production and business efficiency and cost savings of the Company.

The above is the explanation for change from Loss after tax in the Financial Statements of Quarter IV - 2024 to Profit after tax in the Financial Statements of Quarter IV - 2025 of An Giang Port Joint Stock Company, hereby reported to the State Securities Commission, HNX, and shareholders for reference.

Sincerely./.

Recipients:

- As above;
- Archived: Office.

DEPUTY GENERAL DIRECTOR



Nguyễn Văn Phú