

**JOINT STOCK COMPANY  
AN GIANG PORT**

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence – Freedom – Happiness**

No.: 64/GTr-CAG

An Giang, April 16, 2026

*Re: Explanation of fluctuations in Profit after tax in the Financial Statements of Quarter I – 2026 compared to Profit after tax in the Financial Statements of Quarter I – 2025; change from Loss after tax in the Financial Statements of Quarter I – 2025 to Profit after tax in the Financial Statements of Quarter I – 2026*

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.

- 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 for the third amendment on January 23, 2016.

**5. Content:**

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

According to the business results for Quarter I - 2026, the profit after tax of An Giang Port Joint Stock Company increased by 1,966 million VND, an increase compared Quarter I – 2025 (a fluctuation of more than 10%). The Company explains as follows:

Unit: VND

No	Item	Q1 2026	Q1 2025	Difference	
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)=(5)/(4)x100
1	Net revenues from sales and services rendered	10.766.743.979	8.273.155.350	2.493.588.629	30,14
2	Costs of goods sold	8.691.675.731	8.222.532.558	469.143.173	5,71



No	Item	Q1 2026	Q1 2025	Difference	
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)=(5)/(4)x100
3	Gross profit from sales and services rendered	2.075.068.248	50.622.792	2.024.445.456	3.999,08
4	Financial income	637.451.214	663.144.353	(25.693.139)	(3,87)
5	Financial expenses	-	-	-	-
6	Selling expenses	190.135.145	231.493.944	(41.358.799)	(17,87)
7	General administration expenses	2.197.793.404	2.199.017.421	(1.224.017)	(0,06)
8	Net profits from operating activities	324.590.913	(1.716.744.220)	2.041.335.133	(118,91)
9	Other income	198	213	(15)	-7
10	Other expenses	0	202.286	(202.286)	404.572
11	Other profits	198	(202.073)	202.271	(100,10)
12	Total net profit before tax	324.591.111	(1.716.946.293)	2.041.537.404	(118,91)
13	Current corporate income tax expenses	75.118.222	286.112	74.832.110	-
14	Profit after corporate income tax	249.472.889	(1.717.232.405)	1.966.705.294	(114,53)

- Net revenue from sales and services increased by 2,494 million VND, and cost of goods sold increased by 469 million VND, resulting in an increase in gross profit of 2,024 million VND.

- Financial income decreased by 26 million VND, and financial expenses remained unchanged, resulting in a decrease in profit of 26 million VND.

- Selling expenses decreased by 41 million VND, and general and administrative expenses decreased by 1 million VND, resulting in an increase in profit of 42 million VND.

- Other income and other expenses did not fluctuate significantly.

Due to the 04 aforementioned factors, corporate income tax expense increased by 75 million VND, resulting in a total increase in profit after tax of 1,966 million VND.

### *5.2. Explanation of change from Loss after tax in the Financial Statements of Quarter I - 2025 to Profit after tax in the Financial Statements of Quarter I - 2026*

According to the business results for Quarter I - 2026, the Profit after tax of An Giang Port Joint Stock Company increased by 1,966 million VND compared to Quarter I - 2025. That leads to the change from Loss after tax in the Financial



Statements of Quarter I – 2025 to Profit after tax in the Financial Statements of Quarter I - 2026 of the Company, explains as follows:

- Net revenue from sales and services increased by 2,494 million VND, and cost of goods sold increased by 469 million VND, resulting in an increase in gross profit of 2,024 million VND.

- Financial income decreased by 26 million VND, and financial expenses remained unchanged, resulting in a decrease in profit of 26 million VND.

- Selling expenses decreased by 41 million VND, and general and administrative expenses decreased by 1 million VND, resulting in an increase in profit of 42 million VND.

- Other income and other expenses did not fluctuate significantly.

Due to the 04 aforementioned factors, corporate income tax expense increased by 75 million VND, resulting in a total increase in profit after tax of 1,966 million VND. Therefore, the business performance of the Company changed from Loss after tax in the Financial Statements of Quarter I – 2025 to Profit after tax in the Financial Statements of Quarter I – 2026. This result stems from an increase in production and business efficiency and cost savings of the Company.

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

Sincerely./.

Recipient:

- As above;
- Archived: Admin Dept.

DEPUTY GENERAL DIRECTOR IN CHARGE



Nguyen Van Phu

