

**AN GIANG PORT  
JOINT STOCK COMPANY**

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

No.: **56** /GTr-CAG

An Giang, July 16, 2025

*Re: Explanation for difference in  
Profit after tax in financial  
statements of Quarter II - 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.  
- Phone: (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 for the second amendment on January 14, 2025.
5. Content: Explanation for difference in Profit after tax in financial statements of Quarter II - 2025 compared to Quarter II - 2024.

According to the operation results for Quarter II - 2025, the Profit after tax of An Giang Port Joint Stock Company decreased by VND 424 million compared to Quarter II - 2024 (difference of more than 10%). The Company explains as follows:

Unit: VND

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	14.037.729.119	10.279.599.738	3.758.129.381	36,56
2	Costs of goods sold	11.211.245.212	10.425.347.279	785.897.933	7,54
3	Gross profit from sales and services rendered	2.826.483.907	(145.747.541)	2.972.231.448	(2.039,30)
4	Financial income	695.641.927	771.701.235	(76.059.308)	(9,86)
5	Financial expenses	0	0	0	-
6	Selling expenses	188.358.852	306.740.367	(118.381.515)	(38,59)
7	General administration expenses	1.597.545.595	2.001.549.665	(404.004.070)	(20,18)



No.	Item	Quarter II - 2025	Quarter II - 2024	Difference	
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)=(5)/(4)x100
8	Net profits from operating activities	1.736.221.387	(1.682.336.338)	3.418.557.725	(203,20)
9	Other income	271	3.788.743.004	(3.788.742.733)	(100)
10	Other expenses	1.278.161	0	1.278.161	(1.278.161)
11	Other profits	(1.277.890)	3.788.743.004	(3.790.020.894)	(100,03)
12	Total net profit before tax	1.734.943.497	2.106.406.666	(371.463.169)	(17,63)
13	Current corporate income tax expenses	24.295.530	(28.485.739)	52.781.269	-
14	Profit after corporate income tax	1.710.647.967	2.134.892.405	(424.244.438)	(19,87)

- Net revenues from sales and services rendered increased by VND 3.758 billion, and cost of goods sold increased by VND 785 million, resulting in an increase of VND 2.972 billion in gross profit.

- Financial income changed by VND 76 million, and financial expenses remained unchanged, resulting in a decrease of VND 76 million in profit.

- Selling expenses decreased by VND 118 million, and general administration expenses decreased by VND 404 million, resulting in an increase of VND 522 million in profit.

- Other income decreased by VND 3.788 billion, and other expenses increased by VND 0.127 million, resulting in a decrease of VND 3.790 billion in other profit.

Due to the four aforementioned factors, corporate income tax expense increased by VND 53 million, resulting in a total profit after tax decrease of VND 424 million.

The above is the explanation for difference in Profit after tax in financial statements of Quarter II - 2025 compared to Quarter II - 2024 of An Giang Port Joint Stock Company, hereby reported to the State Securities Commission, HNX, and shareholders for reference.

Sincerely./ 

Recipient:

- As above;
- Archived: Office.



GENERAL DIRECTOR

Bui Thanh Hiep