SAI GON PORT JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 1179 /CSG-TCKT
"To Explanation of the change of more than 5% in profit after tax between the reviewed interim consolidated financial statements for 2026 and the cumulative results reported in the Q2 2026 consolidated financial statements."

Ho Chi Minh City, 07 *September 2026*

To: **Hanoi Stock Exchange**

Listed entity: Saigon Port Joint Stock Company

Stock code: SGP

First of all, Saigon Port Joint Stock Company ("SGP") would like to extend its respectful greetings to the Hanoi Stock Exchange and sincerely thank the Exchange for its continued attention and support.

- Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance providing guidance on information disclosure in the securities market;

- Based on the published Q2 2026 consolidated financial statements and the reviewed interim consolidated financial statements for 2026.

According to SGP's reviewed interim consolidated financial statements for 2026, profit after tax amounted to VND 293.468 billion, an increase of VND 17.879 billion (more than 5%) compared with the cumulative profit after tax reported in the Q2 2026 consolidated financial statements (VND 275.589 billion). SGP would like to provide the following explanation:

1. Reviewed interim gross profit for 2026 increased by VND 6.542 billion compared with the cumulative results reported in the Q2 2026 consolidated financial statements due to an increase of VND 717 million in revenue from sales and service rendering, while cost of goods sold decreased by VND 5.825 billion (mainly due to a reduction in land rental expenses of VND 6.724 billion) compared with the cumulative results reported in the Q2 2026 consolidated financial statements.

2. Consolidated finance income and finance expense:

2.1 Reviewed interim consolidated finance income for 2026 increased by VND 2.183 billion compared with the cumulative results reported in the Q2 2026 consolidated financial statements due to:

2.1.1 Increase in interest income from bank deposits and loans amounting to VND 2.183 billion.

2.1.2 Reviewed interim finance expense for 2026 remained unchanged compared with the cumulative results reported in the Q2 2026 consolidated financial statements.

Saigon Port Joint Stock Company respectfully submits the above explanation to the Hanoi Stock Exchange for its information.

Recipients:
- As above;
- Filed at: Administration Department, Finance and Accounting Department.

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