Phuoc An Coffee Joint Stock Company
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No: 34. -2026/CV-CPPA
*"Explanation of movements in Profit After Corporate Income Tax for Q2/2026 Financial Statements"*

**OCIALIST REPUBLIC OF VIETNAM**
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*Dak Lak, 20 July 2026*

**TO:** - **Hanoi Stock Exchange**
- **The State Securities Commission.**

- Organisation Name: **Phuoc An Coffee Joint Stock Company**
- Stock code: CPA
- Address: Km 26, National Route 26, Krong Pac Ward, DakLak Province, Viet Nam.

**Contents of information to be announced:**

Phuoc An Coffee Joint Stock Company would like to provide an explanation for the fluctuation in Profit After Corporate Income Tax (PAT) in the Financial Statements for Quarter 2/2026 (ending June 30, 2026) compared to the same period last year, as follows:

| No | Quota | The Second Quarter of 2026 | The Second Quarter of 2025 | Difference over the sảm period last year | Rate of Increase/ Decrease |
|---|---|---|---|---|---|
| 1 | Total revenue | 4,483,613,637 | 3,806,717,471 | 676,896,166 | 17.8% |
| 2 | Total Expenses | 4,947,080,590 | 3,652,869,983 | 1,294,210,607 | 35.4% |
| 3 | Profit after tax | (463,466,953) | 153,847,488 | (617,314,441) | -401.3% |

Profit after tax for Q2/2026 recorded a loss of VND 463,466,953, representing a 401.3% decrease compared to the profit achieved in Q2/2025. The primary reasons are as follows:

- **Net revenue** for Q2/2026 registered a growth of 17.8% year-on-year. However, due to adverse fluctuations in market coffee prices, the average selling price during the period fell below the cost of inventory. This significantly compressed the gross profit margin from sales and services compared to the same period last year.
- **Selling expenses and general & administrative (G&A) expenses** both experienced an upward trend compared to Q2/2025.

We would like to respectfully submit this report to the State Securities Commission (SSC) and the Hanoi Stock Exchange (HNX).

Sincerely yours,/._

**PHUOC AN COFFEE JOINT STOCK COMPANY**

CÔNG TY CỔ PHẦN CÀ PHÊ PHƯỚC AN

***Nguyen Huyen Tram***