

Dak Lak, 20 October 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 3/2026 (ending September 30, 2026) compared to the same period last year, as follows:

Quota	The third Quarter of 2026	The third Quarter of 2025	Difference over the same period last year	Rate of Increase/ Decrease
1. Sales (1)	7,596,061,027	11,404,568,011	(3,808,506,984)	-33%
2. Sales deductions	-	-	-	
3. Net sales (10 = 01 - 02)	7,596,061,027	11,404,568,011	(3,808,506,984)	-33%
4. Cost of sales	6,372,747,463	10,592,204,048	(4,219,456,585)	-40%
5. Gross profit (20=10-11)	1,223,313,564	812,363,963	410,949,601	51%
7. Financial income	86,802,384	46,428	86,755,956	186861%
8. Financial expenses	682,853,425	654,747,944	28,105,481	4%
- In which: Loan interest expenses	682,853,425	654,747,944	28,105,481	4%
9. Selling expenses	96,888,588	98,590,368	(1,701,780)	-2%
10. General and administration expenses	511,852,385	434,695,118	77,157,267	18%
11. Net operating profit {30=20+21+22-(23+25+26)}	18,521,550	(375,623,039)	394,144,589	-105%
12. Other income	117,505,819	14,500,000	103,005,819	710%
13. Other expenses	253,198		253,198	
14. Other profit/(loss) (40=31-32)	117,252,621	14,500,000	102,752,621	709%
15. Total accounting profit before tax (50=30+40)	135,774,171	(361,123,039)	496,897,210	-138%
16. Current income tax	7,596,061,027	11,404,568,011	(3,808,506,984)	-33%
17. Deferred income tax	-	-	-	
18. Profit after tax (60=50-51-52)	7,596,061,027	11,404,568,011	(3,808,506,984)	-33%

The Company's profit after tax for the third quarter of 2026 amounted to VND 135,774,171, representing an improvement of VND 496,897,210 compared to the same period in 2025, with the Company turning from a loss to a profit. The main reasons are as follows:

- Net revenue reached VND 7.596 billion, a decrease of 33% compared to the same period last year. However, the cost of goods sold decreased by 40%, contributing to a 51% increase in gross profit to VND 1.223 billion.
- Financial expenses increased by 4%, selling expenses decreased by 2%, and general and administrative expenses increased by 18% compared to the same period last year.

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- Financial income and other income increased compared to the same period last year, contributing to the improvement in business performance.

Thanks to the sharper decrease in the cost of goods sold compared to revenue, together with increases in financial income and other income, the Company turned from a loss of VND 361,123,039 to a profit of VND 135,774,171.

The Company respectfully reports the above to the State Securities Commission of Vietnam and the Hanoi Stock Exchange for their information.

Sincerely yours,/_

PHUOC AN COFFEE JOINT STOCK COMPANY



Nguyen Huyen Tram