

**HOANG ANH GIA LAI  
AGRICULTURAL  
JOINT STOCK COMPANY**

**THE SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom - Happiness**

No.: 22/2025/CV-HAGL Agrico  
(About: Explanation of the difference  
in profit after tax in the financial  
statements for the first 6 months of  
2025 before and after review)

Gia Lai, August 29, 2025

To: **HANOI STOCK EXCHANGE**

- Pursuant to the Law on Securities No. 54/2019/QH14 dated November 26, 2019 of the National Assembly of the Socialist Republic of Vietnam, effective from January 1, 2021;
- Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market;
- Pursuant to the reviewed interim consolidated financial statements for the first half of 2025 and the consolidated financial statements for the second quarter of 2025 of Hoang Anh Gia Lai Agricultural Joint Stock Company.

Hoang Anh Gia Lai Agricultural Joint Stock Company ("the Company", stock code: HNG) explanation of the difference in profit after tax in the consolidated financial statements for the first six months of 2025 before and after review, as follows:

UNIT: billion VND

Indicators	Before review	After review	Variance
Loss after tax in the Consolidated Financial Statements for the first six months of 2025	(198)	(259)	(61)

The loss after tax for the first six months of 2025 in the reviewed interim consolidated financial statements increased by 31% compared to the consolidated financial statements for QII/2025, mainly due to the Company's additional recognition of write-off expenses for inefficient assets.

The foregoing is the explanation of the difference in profit after tax in the consolidated financial statements for the first six months of 2025 before and after review of Hoang Anh Gia Lai Agricultural Joint Stock Company.

Sincerely./.

**Recipients:**

- As addressed;
- Archive: Administrative Office.

**ON BEHALF OF  
THE GENERAL DIRECTOR  
DEPUTY GENERAL DIRECTOR**



**Phan Ba Cuong**