

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

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.:19/2026/CV-HAGL Agrico
(Re: Explanation of the difference in
profit after tax in the separate financial
statements for the first 6 months of
2026 before and after review)

Gia Lai, August 28, 2026

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 separate financial statements for the first half of 2026 and the separate financial statements for the second quarter of 2026 of Hoang Anh Gia Lai Agricultural Joint Stock Company.

Hoang Anh Gia Lai Agricultural Joint Stock Company (“the Company”, stock code: HNG) hereby explains the difference in profit after tax in the reviewed separate financial statements for the first six months of 2026 before and after review, as follows:

Unit: billion VND

Indicators	Before review	After review	Variance
Loss after tax in the Separate Financial Statements for the first six months of 2026	(18.1)	(22.2)	(4.1)

The loss after tax for the first six months of 2026 in the reviewed separate financial statements increased by **VND 4.1 billion** compared to the Q2/2026 separate financial statements, mainly due to the Company’s additional recognition of tax expense payable amounting to VND 4.1 billion.

The foregoing is the explanation of the difference in profit after tax in the separate financial statements for the first six months of 2026 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