HOANG ANH GIA LAI AGRICULTURAL JOINT STOCK COMPANY

No.: 22../2026/CV-HAGL Agrico

(Re: Explanation of losses and changes in profit after tax in FS for Quarter III/2026 compared with the same period last year)

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Gia Lai, October 30th, 2026

To: **HANOI STOCK EXCHANGE**

- *Pursuant to the Law on Securities No. 54/2019/QH14 dated November 26, 2019, as amended and supplemented by Law No. 56/2024/QH15 dated November 29, 2024;*
- *Pursuant to Clauses 4 and 5, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, as amended and supplemented by Circular No. 68/2024/TT-BTC, Circular No. 18/2025/TT-BTC and Circular No. 08/2026/TT-BTC;*
- *Pursuant to the separate and consolidated financial statements ("FS") for Quarter III/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 changes in profit after tax in its Separate and Consolidated FS for Q3/2026 as follows:

UNIT: billion VND

Indicators	FS Quarter III/2026	FS Quarter III/2025
Loss/profit after tax in the Separate Financial Statements	(126.5)	63.0
Loss after tax in the Consolidated Financial Statements	(64.9)	(118.9)

The loss after tax for Quarter III/2026 is **VND 126.5 billion** in the Separate FS and **VND 64.9 billion** in the Consolidated FS. Details are as follows:

The loss after tax in the Separate FS for Quarter III/2026 is VND 126.5 billion, compared with a profit of **VND 63.0 billion** in Quarter III/2025. This was mainly attributable to a decrease of **VND 105.4 billion** in financial income and an increase of **VND 85 billion** in financial expenses compared with the same period last year.

The loss after tax in the Consolidated FS for Quarter III/2026 is VND 64.9 billion, a decrease of **VND 54.0 billion** compared with Quarter III/2025. This was mainly attributable to an increase of **VND 46.6 billion** in gross profit from sales and services and a decrease of **VND 41.6 billion** in interest expenses compared with the same period last year, as the Company capitalized more borrowing costs for new projects during the period.

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN NÔNG NGHIỆP QUỐC TẾ HOÀNG ANH GIA LAI
Ký ngày: 30/10/2026 13:53:33

The above is the explanation of the losses and changes in profit after tax in the Separate and Consolidated FS for Quarter III/2026 of Hoang Anh Gia Lai Agricultural Joint Stock Company.

Yours faithfully.

GENERAL DIRECTOR



Tran Bao Son



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