



# AGIFISH Co.

ANGIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY  
1234 Tran Hung Dao St., LongxuyenCity, Angiang Province, Vietnam  
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No: 55/CV. CPTS

An Giang, 17<sup>th</sup> Oct, 2025

"Re: Explain the difference in profit after corporate income tax during  
01/07/2025 - 30/09/2025 compared to the same period of the previous year"

To - **State Securities Commission of Viet Nam**  
- **Hanoi Stock Exchange**

Referring to Circular 96/2020/TT-BTC issued by Ministry of Finance on 16/11/2020 regarding declaration of information on stock market. An Giang Fisheries Import & Export Joint Stock Company, (Code: AGF) provides the following explanation:

***The differences in profit after corporate income tax between July 01<sup>st</sup>, 2025 – Sept 30<sup>st</sup>, 2025 compared to the same period of the previous year:***

Serial	ITEMS	From 01/07/2025 to 30/09/2025 VND	From 01/07/2024 to 30/09/2024 VND	Difference VND
1	Revenue from sales and services	158,234,473,247	148,816,202,282	9,418,270,965
2	Revenue deductions	189,464,157	346,423,594	-156,959,437
3	Net revenue from sales and services	158,045,009,090	148,469,778,688	9,575,230,402
4	Cost of goods sold and services	143,261,256,963	132,667,756,550	10,593,500,413
5	Gross profit from sales and services	14,783,752,127	15,802,022,138	-1,018,270,011
6	Financial income	128,739,194	29,741,148	98,998,046
7	Financial expenses	7,759,935,167	9,117,405,258	-1,357,470,091
8	Sales expenses	1,291,823,557	917,763,826	374,059,731
9	Administrative expenses	3,558,937,414	3,332,987,413	225,950,001
10	Other income	575,373,740	8,818,182	566,555,558
11	Other expense	32,996,247	87,722,547	-54,726,300
12	Total net profit before tax	2,844,172,676	2,384,702,424	459,470,252
13	Current corporate income tax expenses			
14	Profit after corporate income tax	2,844,172,676	2,384,702,424	459,470,252



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The profit after tax during the accounting period from July 01<sup>st</sup>, 2025 to September 30<sup>th</sup>, 2025 is 2.844.172.676 VND, increased by 459.470.252 VND, compared to the same period due to the following primarily reasons:

1. Gross profit from sales and service provision decreased by VND 1,018,270,011, mainly due to changes in the product mix. Higher revenue was generated from products with lower profit margins, such as by-products.

2. Financial expenses decreased by VND 1,357,470,091 due to a reduction in loan principal compared to the same period.

3. Other income increased by VND 566,555,558 during the period, mainly due to proceeds from the disposal of fixed assets.

Other items did not have a significant impact on the Company's profit after tax for the accounting period from July 1, 2025 to September 30, 2025, compared with the same period last year.

Overall, the above-mentioned factors resulted in an increase of VND 459,470,272 in profit after tax for the accounting period from July 1, 2025 to September 30, 2025, compared with the same period last year.

Sincerely,

### ANGIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

*Deputy Chief of Executive Officer*



*Huỳnh Xuân Vinh*

**Receiver:**

- State Securities Commission of Viet Nam
- Hanoi Stock Exchange
- Saved: at office, Financial Department