



AGIFISH Co.

ANGIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY
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No: 04/CA.CPTS

An Giang, 16 January, 2026

"Re: Explain the difference in profit after corporate income tax during
01/10/2025 - 31/12/2025 compared to the same period of the previous year"

To - Sate Securities Commission of Viet Nam
- Hanoi Stock Exchange

Pursuant to the 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 differances in profit after corporate income tax between Oct 01st, 2025 – Dec 31st, 2025 compared to the same period of the previous year:

Serial	ITEMS	From 01/10/2025 to 31/12/2025 VND	From 01/10/2024 to 3/12/2024 VND	Difference VND
1	Revenue from sales and services	160,252,031,903	138,518,257,207	21,733,774,696
2	Revenue deductions	433,280,787	784,664,548	-351,383,761
3	Net revenue from sales and services	159,818,751,116	137,733,592,659	22,085,158,457
4	Cost of goods sold and services	144,982,305,933	123,896,950,586	21,085,355,347
5	Gross profit from sales and services	14,836,445,183	13,836,642,073	999,803,110
6	Financial income	112,413,298	103,994,714	8,418,584
7	Financial expenses	7,826,926,968	8,641,769,013	-814,842,045
8	Sales expenses	1,082,870,290	767,811,030	315,059,260
9	Administrative expenses	3,121,658,139	3,541,064,407	-419,406,268
10	Other income	80,970,610	112,774,209	-31,803,599
11	Other expense	88,034,917	302,636,149	-214,601,232
12	Total net profit before tax	2,910,338,777	800,130,397	2,110,208,380
13	Current corporate income tax expenses	0	0	0
14	Profit after corporate income tax	2,910,338,777	800,130,397	2,110,208,380





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The profit after tax during the accounting period from October 01st, 2025 to December 31th, 2025 is 2,910,338,777 VND, increased by 2,110,208,380 VND, compared to the same period due to the following primarily reasons:

1. Gross profit from sales and service provision increased by VND 999,803,110, mainly due to the export and processing turnover increased, compared to the same period.

2. Financial expenses decreased by VND 814,842,045 due to a reduction in loan principal compared to the same period.

Other items did not have a significant impact on the Company's profit after tax for the accounting period from October 01, 2025 to December 31, 2025, compared with the same period last year.

Overall, the above-mentioned factors resulted in an increase of VND 2,110,208,380 in profit after tax for the accounting period from October 01, 2025 to December 31, 2025, compared with the same period last year.

Sincerely.



ANGIANG FISHERIES IMPORT & EXPORT JOINT STOCK COMPANY

Vice Chief of Executive Officer



Huỳnh Xuân Vinh

Receiver:

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