

TIN NGHIA CORPORATION

No: 52/CV-TCT
Re: Explanation of the Financial
Statement Data for Q4 2024

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
Bien Hoa City, day 22 month 1 year 2025

To:

- The State Securities Commission;
- The Hanoi Stock Exchange .

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market;

Based on the financial statements for Q4 2024 and Q4 2023 that have been disclosed on the electronic information portal of the State Securities Commission and the Hanoi Stock Exchange;

Tin Nghia Corporation would like to provide an explanation of the discrepancy in data in accordance with Clause 4, Article 14 of Circular No. 96/2020/TT-BTC as follows:

*** Regarding the change of 10% or more in profit after corporate income tax in the Statement of Income for Q4 2024 compared to the Statement of Income for the same period in 2023:**

* For the consolidated financial statements:

+ The profit after corporate income tax increased due to the following main reasons: an increase in financial revenue from business cooperation contracts, interest from deposits and loans, and a decrease in deferred corporate income tax expenses.

The above is the explanation of the discrepancies in the financial statements for Q4 2024. Tin Nghia Corporation hereby affirms that the above explanations are entirely accurate and consistent with the actual circumstances of the Company.

Sincerely./.

Recipients:

- As stated above;
- Archived at the Office.



Trần Trung Tuấn

REGULAR DISCLOSURE OF FINANCIAL STATEMENTS

To: The Hanoi Stock Exchange

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the securities market, Tin Nghia Corporation hereby discloses the financial statements for the fourth quarter of 2024 to the Hanoi Stock Exchange as follows:

1. Organization name : Tin Nghia Corporation

- Stock code: TID
- Address: No. 96, Ha Huy Giap Street, Quyet Thang Ward, Bien Hoa City, Dong Nai
- Tel: (84-251) 382 2486 Fax: (84-251) 382 3747
- Email: info@tinnghiacorp.com.vn Website: https://tinnghiacorp.com.vn

2. Disclosed information:

- Q4 2024 Financial Statements
 - Separate Financial Statements (listed organization without subsidiaries and the parent organization has no subordinate accounting units);
 - Consolidated Financial Statements (listed organization with subsidiaries);
 - Combined Financial Statements (listed organization with subordinate accounting units under its own accounting system).
- Cases requiring explanation:
 - + The auditor issues a non-unqualified opinion on the Financial Statements (for the 2024 interim reviewed financial statements):
 - Yes
 - No

Explanation document required in case of Yes:

Yes

No

+ The After Tax Profit in the reporting period shows a difference before and after the audit of 5% or more, or a change from loss to profit or vice versa (for the 2024 interim reviewed financial statements):

Yes

No

Explanation document required in case of Yes:

Yes

No

+ The After Tax Profit in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

Yes

No

Explanation document required in case of Yes:

Yes

No

+ The After Tax profit in the reporting period is a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa::

Yes

No

Explanation document required in case of Yes:

Yes

No

This information has been published on the company's electronic information page on January 22, 2025, at the following link: <https://tinnghiacorp.com.vn/quan-he-co-dong/bao-cao-tai-chinh>

Attached documents:

- Separate Financial Statements for Q4 2024;
- Consolidated Financial Statements for Q4 2024;
- Explanation Letter No. 52 /CV-TCT dated January 22, 2025.

Authorized Representative

Legal Representative/ The person authorized to disclose information



Nguyễn Cao Nhơn