

TIN NGHIA CORPORATION

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: HHL/CV-TCT

Re: Explanation of figures in the
reviewed semi-annual financial
statements for 2025

Dong Nai, August 29, 2025

To :

- State Securities Commission;
- Hanoi Stock Exchange.

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

Pursuant to the reviewed semi-annual financial statements for 2025 and the reviewed semi-annual financial statements for 2024 which were disclosed on the electronic portals of the State Securities Commission and the Hanoi Stock Exchange;

Tin Nghia Corporation would like to explain the variance in figures as stipulated in Clause 4, Article 14 of Circular No. 96/2020/TT-BTC as follows:

*** Regarding the profit after corporate income tax on the reviewed semi-annual income statement for 2025 changing by 10% or more compared to the income statement for the same period in 2024:**

*** For the Consolidated Financial Statements:**

+ The profit after corporate income tax increased due to the following main reasons: an increase in financial income from capital transfers, interest on deposits, interest on loans, and interest on deferred payment sales; and an increase in profit from the transfer of assets.

*** For the Separate Financial Statements:**

+ The profit after corporate income tax increased due to the following main reasons: an increase in financial income from capital transfers, dividends, distributed profits, and interest on deferred payment sales.

The foregoing is the explanation for the variance in figures on the reviewed semi-annual financial statements for 2025. Tin Nghia Corporation affirms that the above explanations are completely accurate and in accordance with the actual situation at the Company.

Sincerely./.

Recipients:

- As above;
- Archives.

GENERAL DIRECTOR



Trần Trung Tuấn

*Dong Nai, August 29, 2025***PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS**

To: The Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance providing guidance on information disclosure on the securities market, Tin Nghia Corporation hereby discloses its reviewed semi-annual financial statements for the year 2025 to the Hanoi Stock Exchange as follows:

1. Organization name: Tin Nghia Corporation

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

2. Contents of the disclosed information:

- Reviewed Semi-Annual Financial Statements for 2025
 - ☒ Separate Financial Statements (the listed organization has no subsidiaries and the superior accounting unit has no dependent accounting units);
 - ☒ Consolidated Financial Statements (the listed organization has subsidiaries);
 - ☐ Combined Financial Statements (the listed organization has dependent accounting units with an independent accounting apparatus).
- Cases subject to explanation requirements:
 - + The auditor issues an opinion other than an unmodified opinion on the financial statements:

☐ Yes

☒ No

Explanatory document in case of "Yes":

☐ Yes

☐ No

+ Profit after tax for the reporting period shows a difference of 5% or more between the pre-audit and post-audit figures, or changes from loss to profit (or vice versa):

☐ Yes

☒ No

Explanatory document in case of "Yes":

☐ Yes

☐ No

+ Profit after tax in the Income Statement for the reporting period changes by 10% or more compared with the same period of the previous year :

☒ Yes

☐ No

Explanatory document in case of "Yes":

☒ Yes

☐ No

+ Profit after tax for the reporting period is negative, changing from profit in the same period of the previous year to loss in the current period (or vice versa):

☐ Yes

☒ No

Explanatory document in case of "Yes":

☐ Yes

☐ No

This information was disclosed on the Company's website on August 29, 2025 at the following link: <https://tinnghiacorp.com.vn/quan-he-co-dong/bao-cai-tai-chinh>

Attached documents:

- Reviewed Separate Semi-Annual Financial Statements for 2025;
- Reviewed Consolidated Semi-Annual Financial Statements for 2025;
- Explanation Letter No. HH/CV-TCT dated August 29, 2025.

ON BEHALF OF THE ORGANIZATION

Legal Representative/Authorized Information

Disclosure Representative u



Nguyễn Cao Nhơn