

TIN NGHIA CORPORATION

No.: 55 /CV-TCT

Regarding the explanation of figures
in the Financial Statements for the
fourth quarter of 2025

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Dong Nai, January 30, 2026

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 the fourth quarter of 2025 and the Financial Statements for the fourth quarter of 2024 which have been disclosed on the electronic information portals 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:

1. Explanation for the change of 10% or more in net revenue and gross profit compared to the Income Statement for the corresponding period of 2024:

a) For the Consolidated Financial Statements:

+ Net revenue decreased mainly due to a decrease in revenue from coffee trading activities.

b) For the Separate Financial Statements:

+ Net revenue decreased mainly due to a decrease in revenue from coffee trading activities. The decrease in net revenue, while gross profit increased, was mainly attributable to the increase in gross profit from industrial park infrastructure business activities

2. Explanation for the change of 10% or more in profit after corporate income tax compared to the Income Statement for the corresponding period of 2024:

a) For the Consolidated Financial Statements:

+ Profit after corporate income tax decreased mainly due to the following reasons: an increase in administrative expenses as a result of provisioning for

doubtful receivables; and an increase in other expenses arising from the refund to the Dong Nai Provincial Party Committee in accordance with Judgment No. 09/2026/HS-ST dated 20 January 2026 issued by the People's Court of Dong Nai Province.

b) For the Separate Financial Statements:

+ Profit after corporate income tax decreased mainly due to an increase in other expenses arising from the refund to the Dong Nai Provincial Party Committee in accordance with Judgment No. 09/2026/HS-ST dated 20 January 2026 issued by the People's Court of Dong Nai Province.

The above constitutes the explanation for the differences in figures in the Financial Statements for the fourth quarter of 2025. Tin Nghia Corporation hereby certifies that the above explanations are completely accurate and consistent with the actual circumstances arising at the Company.

Sincerely.

Recipients:

- As above;
- Archived at the Office.



GENERAL DIRECTOR

Trần Trung Tuấn

*Dong Nai, January 30, 2026***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 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. Disclosed information:

- Quarter 4/2025 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 Profit after tax 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 Profit after tax 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 Profit after tax 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

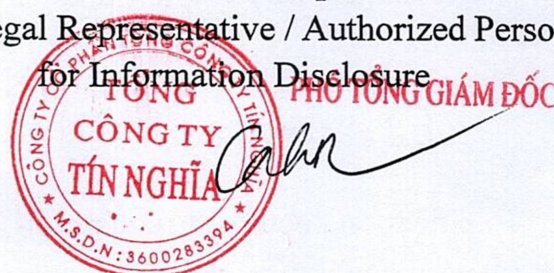
This information has been published on the company's electronic information page on January 30, 2026 at the following link: <https://tinnghiacorp.com.vn/quan-he-co-dong/bao-cai-tai-chinh>

Attached documents:

- Separate Financial Statements for Q4 2025;
- Consolidated Financial Statements for Q4 2025;
- Explanation Letter No. 57/ CV-TCT dated January 30, 2026.

Authorized Representative

Legal Representative / Authorized Person
for Information Disclosure



Nguyễn Cao Nhơn