

**TIN NGHIA CORPORATION**

No.: 196 /CV-TCT

Re: Explanation of figures in the  
Financial Statements for Q1/2026

**THE SOCIALIST REPUBLIC OF VIETNAM**

**Independence – Freedom – Happiness**

*Dong Nai, April 29, 2026*

To:

- State Securities Commission of Vietnam;
- Hanoi Stock Exchange.

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

Pursuant to the Financial Statements for Q1/2026 and the Financial Statements for Q1/2025 which have been disclosed on the electronic portals of the State Securities Commission of Vietnam and the Hanoi Stock Exchange.

Tin Nghia Corporation hereby provides explanations for variances in figures in accordance with Clause 4, Article 14 of Circular 96/2020/TT-BTC as follows:

**1. Changes of 10% or more in net revenue and gross profit compared to the Income Statement for the same period of 2025:**

a) For the consolidated financial statements:

+ Net revenue decreased mainly due to a decline in coffee trading revenue of the parent company.

+ Gross profit decreased mainly due to a decline in coffee trading revenue of the parent company.

b) For the separate financial statements:

+ Net revenue decreased mainly due to a decline in coffee trading revenue.

+ Gross profit decreased mainly due to a decline in coffee trading revenue.

**2. Changes of 10% or more in profit after tax in the Statement of profit or loss for Q1/2026 compared to the same period of 2025:**

a) For the consolidated financial statements:

+ Profit after tax decreased mainly due to a decline in financial income, as Q1/2025 recorded financial income from the disposal of investments.

b) For the separate financial statements:

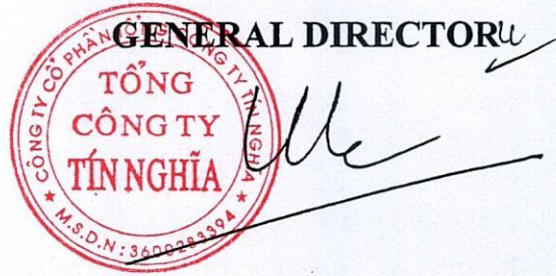
+ Profit after tax decreased mainly due to a decline in financial income, as Q1/2025 recorded financial income from the disposal of investments.

The above presents the explanations for variances in the Financial Statements for Q1/2026. Tin Nghia Corporation confirms that the above explanations are true and consistent with the actual situation of the Company.

Respectfully.

**Recipients:**

- As above;
- Filed at: Administration Department.



**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 first quarter of 2026 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:**

- Q1 2026 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 2026 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 (regarding the audited financial statements for 2025):

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 April 29, 2026, at the following link: <https://tinnghiacorp.com.vn/quan-he-co-dong/bao-cao-tai-chinh>

**Attached documents:**

- Separate Financial Statements for Q1 2026;
- Consolidated Financial Statements for Q1 2026;
- Explanation Letter No. 196 /CV-TCT dated April 29, 2026.

**Authorized Representative**

Legal Representative/ The person authorized to disclose information <sup>u</sup>



**Trần Trung Tuấn**