TIN NGHIA CORPORATION

No.: 370 /CV-TCT
Regarding the explanation of Q2 2026 financial statement figures

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Dong Nai, July 30, 2026

TỔNG CÔNG TY TÍN NGHĨA
M.S.D.N: 3600283394 - C.T.C.P
P. TRẤN BIÊN - TP. ĐỒNG NAI

To:
- State Securities Commission;
- Hanoi Stock Exchange.

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

Pursuant to the Q2 2026 financial statements and Q2 2025 financial statements already disclosed on the information portal of the State Securities Commission and the Hanoi Stock Exchange.

Tin Nghia Corporation Joint Stock Company hereby provides an explanation for the variance in figures in accordance with Clause 4, Article 14 of Circular 96/2020/TT-BTC as follows:

1. Regarding the change in net revenue of 10% or more compared to the Income Statement for the same period in 2026:

* For the consolidated financial statements:

+ The increase in net revenue is primarily due to: an increase in revenue from gasoline business activities.

2. Regarding the 10% or more change in corporate income tax profit after tax in the Income Statement for Q2 2026 compared to the Income Statement of the same period in 2025:

a) For the Consolidated Financial Statements:

Corporate income tax profit after tax decreased mainly due to the following primary reason: an increase in financial expenses from capital transfer activities.

b) For the Separate Financial Statements:

Corporate income tax profit after tax decreased mainly due to the following primary reason: an increase in financial expenses from capital transfer activities.

3. Regarding the corporate income tax profit after tax in the Income Statement for Q2 2026 incurring a loss,shifting from profit in the Income Statement of the same period in 2025 to a loss in Q2 2026:

a) For the consolidated financial statements:

+ Profit after corporate income tax incurred a loss primarily due to: an increase in financial expenses from capital transfer activities.

b) For the separate financial statements:

+ Profit after corporate income tax incurred a loss primarily due to: an increase in financial expenses from capital transfer activities.

The above is the explanation for the variance in figures in the Q2 2026 financial statements. Tin Nghia Corporation Joint Stock Company hereby certifies that the above explanations are completely accurate and consistent with the actual situation at the Company.

Sincerely.

GENERAL DIRECTOR

Recipient:

- As above;
- Archive.

(Signed)

Tran Trung Tuan

CÔNG TY CỔ PHẦN TỔNG CÔNG TY TÍN NGHĨA

Digitally signed by CÔNG TY CỔ PHẦN TỔNG CÔNG TY TÍN NGHĨA
DN: OID.0.9.2342.19200300.100.1.1=MST:3600283394, CN=CÔNG TY CỔ PHẦN TỔNG CÔNG TY TÍN NGHĨA, L=Thành phố Biên Hòa, S=ĐỒNG NAI, C=VN
Reason: I am the author of this document
Location:
Date: 2026.07.30 14:56:23+07'00'
Foxit PDF Reader Version: 2024.4.0

TIN NGHIA CORPORATION

No.: 371/CV-TCT

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Dong Nai, July 30, 2026

M.S.D.N: 3600283394 - C.T.C.P * TỔNG CÔNG TY TÍN NGHĨA * P. TRẤN BIÊN - TP. ĐỒNG NAI

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market, Tin Nghia Corporation hereby discloses the financial statements for the second quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization: Tin Nghia Corporation

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

2. Content of disclosed information:

- Q2/2026 Financial Statements

☑ Separate financial statements (for listed companies without subsidiaries and superior accounting units with dependent units);

☑ Consolidated financial statements (for listed companies with subsidiaries);

☐ Combined financial statements (for listed companies with dependent accounting units that organize their own accounting apparatus).

- Cases requiring explanation of causes:

+ The audit organization has issued an opinion other than an unqualified opinion on the financial statements (for the 2025 audited financial statements):

☐ Yes ☑ No

Explanation document in case of 'Yes':

☐ Yes ☐ No

+ Profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or has shifted from a loss to a profit or vice versa (for the 2025 audited financial statements):

☑ Yes ☐ No

Explanation document in case of 'Yes':

☑ Yes ☐ No

+ Profit after corporate income tax in the income statement of the reporting period has changed by 10% or more compared to the same period of the previous year:

☑ Yes ☐ No

Explanation document in case of 'Yes':

☑ Yes ☐ No

+ Profit after tax in the reporting period is a loss, or has shifted from a profit in the same period of the previous year to a loss in this period, or vice versa:

☑ Yes ☐ No

Explanation document in case of 'Yes':

☑ Yes ☐ No

This information was disclosed on the company's website on: July 30, 2026, at the link: https://tinnghiacorp.com.vn/en/financial-statement/.

Representative of the organization
Legal Representative

(Signed)

Tran Trung Tuan

Attached documents:
- Separate Q2/2026 financial statements;
- Consolidated Q2/2026 financial statements;
- Explanation document No. 370 /CV-TCT dated July 30, 2026.

CÔNG TY CỔ PHẦN TỔNG CÔNG TY TÍN NGHĨA

Digitally signed by CÔNG TY CỔ PHẦN TỔNG CÔNG TY TÍN NGHĨA
DN: OID.0.9.2342.19200300.100.1.1=MST:3600283394, CN=CÔNG TY CỔ PHẦN TỔNG CÔNG TY TÍN NGHĨA, L=Thành phố Biên Hòa, S=ĐỒNG NAI, C=VN
Reason: I am the author of this document
Location:
Date: 2026.07.30 14:56:48+07'00'
Foxit PDF Reader Version: 2024.4.0