TIN NGHIA CORPORATION

NO.: A36 /CV-TCT

Regarding the explanation of figures in the reviewed semi-annual financial statements for 2026

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Dong Nai, August 28, 2026

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

To:

- The State Securities Commission;
- Hanoi Stock Exchange.

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

Pursuant to the reviewed semi-annual financial statements for 2026 and the reviewed semi-annual financial statements for 2025 disclosed on the web portals of the State Securities Commission and the Hanoi Stock Exchange;

Tin Nghia Corporation hereby provides an explanation for the variance in figures pursuant to Clause 4, Article 14 of Circular No. 96/2020/TT-BTC as follows:

1. Regarding net revenue and other income in the semi-annual income statement for 2026 changing by 10% or more compared to the income statement for the same period in 2025:

a) For the consolidated financial statements:

+ Net revenue decreased mainly due to: a decrease in revenue from coffee trading activities of the parent company..

+ Other income increased mainly due to: an increase in income from the transfer and recovery of investments that are no longer implemented.

b) For the separate financial statements:

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

+ Other income increased mainly due to: an increase in income from the transfer and recovery of investments that are no longer implemented.

2. Regarding profit after corporate income tax in the semi-annual income statement for 2026 changing by 10% or more compared to the income statement for the same period in 2025:

a) For the consolidated financial statements:

+ Profit after corporate income tax decreased mainly due to the following reasons: a decrease in financial income because the same period of the previous year recorded profit from capital transfer activities, and an increase in financial expenses from capital transfer activities.

b) For the separate financial statements:

+ Profit after corporate income tax decreased mainly due to the following reasons: a decrease in financial income because the same period of the previous year recorded profit from capital transfer activities, and an increase in financial expenses from capital transfer activities.

The above is the explanation for the variance in figures in the reviewed semi-annual financial statements for 2026. Tin Nghia Corporation hereby undertakes that the above explanations are entirely true and consistent with actual facts arising at the Company.

Respectfully./.

GENERAL DIRECTOR

(Signed)

Tran Trung Tuan

Recipients:

- As above;
- Archived: Admin.

CÔNG TY CỔ PHẦN TỔNG CÔNG TY TÍN NGHĨA

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TIN NGHIA CORPORATION	SOCIALIST REPUBLIC OF VIETNAM
NO.: 437/CV-TCT	**Independence – Freedom – Happiness**

Dong Nai, August 28, 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

In compliance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Tin Nghia Corporation hereby discloses the information of its reviewed semi-annual financial statements for 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 Province, Vietnam
- Tel: (84-251) 382 2486 Fax: (84-251) 382 3747
- Email: info@tinnghiacorp.com.vn Website: https://tinnghiacorp.com.vn

2. Disclosed information content:

- Reviewed semi-annual financial statements for 2026:

☑ Separate financial statements (for a listed organization having no subsidiaries and for a superior accounting entity having dependent units);

☑ Consolidated financial statements (for a listed organization having subsidiaries);

☐ Combined financial statements (for a listed organization having dependent accounting units with separate accounting apparatuses).

- Cases subject to explanation of causes:

+ The audit firm issues an opinion other than an unqualified opinion on the financial statements:

☐ Yes ☑ No

Explanatory document in case of checking Yes :

☐ Yes ☐ No

+ Profit after tax in the reporting period has a variance of 5% or more before and after audit, or changes from loss to profit or vice versa:

☐ Yes ☑ No

Explanatory document in case of checking Yes:

☐ Yes ☐ No

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

☑ Yes ☐ No

Explanatory document in case of checking Yes:

☑ Yes ☐ No

+ Profit after tax in the reporting period incurs a loss, or changes from profit in the report for the same period of the previous year to a loss in this period or vice versa:

☐ Yes ☑ No

Explanatory document in case of checking Yes:

☐ Yes ☐ No

This information was disclosed on the Company's website on August 28, 2026 at the link: https://tinnghiacorp.com.vn/quan-he-co-dong/bao-cao-tai-chinh

Attached documents:
- Reviewed separate semi-annual financial statements for 2026;
- Reviewed consolidated semi-annual financial statements for 2026;
- Explanatory document No. 436 /CV-TCT dated August 28, 2026.

Organization's representative
Legal representative

(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
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