

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 increased mainly due to the reclassification in Q1/2025 of gross profit arising from the sale/liquidation of investment properties to Line Item 21 (Gain/(loss) from the sale/liquidation of investment properties).

The decrease in net revenue alongside an increase in gross profit is mainly attributable to the following: Net revenue decreased due to a decline in revenue from the parent company's coffee business operations, while gross profit increased primarily because, in Q1/2025, the Company reclassified gross profit arising from the sale/liquidation of investment properties to Line Item 21 (Gain/(loss) from the sale/liquidation of investment properties).

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.



GENERAL DIRECTOR

Trần Trung Tuấn