

TIN NGHIA CORPORATION

NO.: 436 /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



- 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

Recipients:

- As above;
- Archived: Admin.

(Signed)

Tran Trung Tuan