

TIN NGHIA CORPORATION

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: HHL/CV-TCT

Re: Explanation of figures in the
reviewed semi-annual financial
statements for 2025

Dong Nai, August 29, 2025

To :

- State Securities Commission;
- Hanoi Stock Exchange.

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

Pursuant to the reviewed semi-annual financial statements for 2025 and the reviewed semi-annual financial statements for 2024 which were disclosed on the electronic portals of the State Securities Commission and the Hanoi Stock Exchange;

Tin Nghia Corporation would like to explain the variance in figures as stipulated in Clause 4, Article 14 of Circular No. 96/2020/TT-BTC as follows:

*** Regarding the profit after corporate income tax on the reviewed semi-annual income statement for 2025 changing by 10% or more compared to the income statement for the same period in 2024:**

*** For the Consolidated Financial Statements:**

+ The profit after corporate income tax increased due to the following main reasons: an increase in financial income from capital transfers, interest on deposits, interest on loans, and interest on deferred payment sales; and an increase in profit from the transfer of assets.

*** For the Separate Financial Statements:**

+ The profit after corporate income tax increased due to the following main reasons: an increase in financial income from capital transfers, dividends, distributed profits, and interest on deferred payment sales.

The foregoing is the explanation for the variance in figures on the reviewed semi-annual financial statements for 2025. Tin Nghia Corporation affirms that the above explanations are completely accurate and in accordance with the actual situation at the Company.

Sincerely./.

Recipients:

- As above;
- Archives.

GENERAL DIRECTOR



Trần Trung Tuấn