

TIN NGHIA CORPORATION

No. : 361/CV-TCT
Re: Explanation of the Financial
Statement Data for Q2 2025

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Dong Nai, July 29, 2025

To:

- The State Securities Commission;
- The Hanoi Stock Exchange.

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

Based on the financial statements for Q2 2025 and Q2 2024 that have been disclosed on the electronic information portal of the State Securities Commission and the Hanoi Stock Exchange.

Tin Nghia Corporation would like to provide an explanation of the discrepancy in data in accordance with Clause 4, Article 14 of Circular No. 96/2020/TT-BTC as follows:

*** Regarding the change of 10% or more in profit after corporate income tax in the Statement of Income for Q2 2025 compared to the Statement of Income for the same period in 2024:**

a) For the consolidated financial statements:

+ The profit after corporate income tax increased due to the following main reasons: Increase in profit from asset transfers; Increase in financial income from deposit interest, loan interest, and interest on deferred sales.

b) For the separate financial statements:

+ The profit after corporate income tax increased due to the following main reasons: Increase in financial income from dividends, shared profits, and interest on deferred sales.

The above is the explanation of the discrepancies in the financial statements for Q2 2025. Tin Nghia Corporation hereby affirms that the above explanations are entirely accurate and consistent with the actual circumstances of the Company.

Sincerely./.

Recipients:

- As stated above;
- Archived at the Office.



Trần Trung Tuấn