TNG INVESTMENT AND TRADING JOINT STOCK COMPANY

No. 461/CV-TNG 2026

"Explanation of the reviewed financial statements for the 6-month operating period ending June 30, 2026"

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Thai Nguyen, August 14, 2026

To : **- State Securities Commission.**
- Hanoi Stock Exchange.

Pursuant to the Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the securities market, explanation when the profit after corporate income tax between the quarterly report of the announced period and the report of the same period of the previous year fluctuates by 10% or more or the business results in the quarter suffer losses.

In this regard, TNG Investment and Trading Joint Stock Company (TNG) would like to explain the fluctuation of profit after tax in the reviewed interim financial statements for the 6-month operating period ending 30/06/2026 of the Company as follows:

- Accounting profit after CIT for the semi-annual year of 2025: **VND 163,334,585,560.**
- Accounting profit after CIT for the semi-annual year of 2026: **VND 210,106,471,115.**
- Increase difference: ***46,771,885,555 VND,*** equivalent to an increase **of 29%** over the same period

Causes:

1. **Revenue growth:** Revenue grew by 21% y-o-y. Partly due to the company's scale growth, increasing labor in sewing transfers, and at the same time the company pushing the progress of exporting export orders early.
2. **Cost optimization:** The company applies solutions to increase employers; maximizes the capacity of equipment\load; No overtime. The company has implemented many measures to improve production and management processes, helping to optimize raw material costs and production costs, thereby increasing business efficiency such as: increasing the use of automatic machinery and equipment, AGV technology, robots in production management. Thanks to the investment in technology and human resource training, labor productivity has been improved, waste has been reduced, and production efficiency has increased. Since then, production costs and business management costs have been improved and reduced over the same period.
3. **Reasonable financial policy:** As in 2025, due to the impact of the world situation, there are many fluctuations in exchange rates and interest, the Company offers a plan to use loans and cash flow reasonably, so financial costs decrease over the same period.

Therefore, profit in the first 6 months of 2026 increased over the same period

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Ký ngày: 14-8-2026 08:54:12

TNG Investment and Trading Joint Stock Company commits that the content in the above explanation is honest and accurate.

Best regards!

Recipients:
- As above
- Save in office

TNG INVESTMENT AND TRADING JOINT STOCK COMPANY

CHỦ TỊCH HĐQT

Nguyễn Đức Mạnh