VIET NAM OCEAN
SHIPPING AGENCY CORPORATION
No: ..331.../CV-VOSA/TGĐ
"Explanation of the difference in VOSA's Reviewed Interim 2026 Consolidated Financial Statements"

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, dated 28 month 8 2026

To: - STATE SECURITIES COMMISSION OF VIET NAM
- HANOI STOCK EXCHANGE (HNX)

Viet Nam Ocean Shipping Agency Corporation (Stock Code: VSA) would like to express its sincere gratitude to the Commission and the Exchange for your continued support and cooperation in the Company's information disclosure over the past period.

We would like to submit the following explanation regarding the different in VOSA's Reviewed Interim 2026 Consolidated Financial Statements compared to the same period in 2025:

Explanation	The first six months of 2026	The first six months of 2025	Rate (%)
Gross profit	50,977,517,517	44,966,403,665	113%
Net profit after tax	**15,789,649,104**	**13,947,737,498**	**113%**

The Company's profit after corporate income tax for the first six months of 2026 amounted to 15,789,649,104 VND, representing an increase of 13% compared to the corresponding period of 2025. During the period, the Company's core business operations remained generally stable. The increase in profit after corporate income tax was mainly attributable to the increase in revenue and profit from business operations compared to the same period of the previous year.

Sincerely,

Recipient:
- *As above;*
- *Archives: Accounting and Finance, Document Control*

GENERAL DIRECTOR

CÔNG TY CỔ PHẦN ĐẠI LÝ HÀNG HẢI VIỆT NAM

PHAN NHAN THAO

Trần Công Toàn
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