VIET NAM OCEAN
SHIPPING AGENCY CORPORATION
No: 330…/CV-VOSA/TGĐ
"Explanation of the difference in VOSA's Reviewed Interim 2026 Separate 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 Separate 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	35,523,772,877	29,066,583,397	122%
Net profit after tax	**17,904,808,638**	**8,047,075,814**	**223%**

The Company's profit after corporate income tax for the first six months of 2026 amounted to 17,904,808,638 VND, representing an increase of 123% compared to the corresponding period of 2025. The increase was mainly attributable to the difference in the timing of recognition of finance income from its subsidiary between the two accounting periods compared to the previous year, resulting in an increase in the Company's profit after corporate income tax..

Sincerely,

Recipient:

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

GENERAL DIRECTOR

M.S.D.N: 0300437898 C.T.C.P CÔNG TY CỔ PHẦN ĐẠI LÝ HÀNG HẢI VIỆT NAM P. TÂN MỸ - TP. HỒ CHÍ MINH

PHAN NHAN THAO

Trần Công Toàn
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