

No : **447**/VIN-KTTC

Explanation for the Emphasis of Matter in
the Reviewed Separate Financial
Statements for the First 6 Months of 2026

HCMC, **26** August , 2026

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

1. Information Disclosure Organization

- **Company Name:** VINATRANS
- **Stock Code:** VIN
- **Head Office Address:** 102C Nguyen Van Cu Street, Cau Ong Lanh Ward, Ho Chi Minh City
- **Phone:** 08.39414919

2. Information Disclosure and Explanation:

To clarify specific items in the first 6 Months of 2026 Separate Financial Statements reviewed by AASC Auditing Firm Co., Ltd., the Company would like to explain the conclusions regarding the Emphasis of Matter as follows:

“Auditor’s Responsibility”

Our responsibility is to express a conclusion on these interim separate financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

“Emphasis of Matter”

We would like to draw the readers' attention to Note 21 of the Separate Financial Statements as of 30 June 2026. As of 30 June 2026, the land lease agreements of the Company for the land plot at 161 Nguyen Van Quy, Phu Thuan Ward, Ho Chi Minh City and the land plot at 1650 - 1652 Pham The Hien Street, District 8, Ho Chi Minh City (currently 1650 - 1652 Pham The Hien Street, Binh Dong Ward, Ho Chi Minh City) have expired, and the Company is currently in the process of completing the procedures to apply for an extension of these land lease agreements.

Our review conclusion is not modified in respect of this matter.

The Company is urgently completing the necessary procedures with the relevant government authorities to accelerate the process and finalize the renewal of the land lease contract as soon as possible.

The above is the explanation provided by VINATRANS.

Sincerely./.

Recipients:

- As above
- Secretary's Office.
- Accounting dept.

LEGAL REPRESENTATIVE



Ha Minh Huan