

VIET NAM OCEAN  
SHIPPING AGENCY CORPORATION

No: 324.../CV-VOSA/TGD

"Explanation of the difference in VOSA's Interim  
2025 Separate Financial Statements before and after  
review"

SOCIALIST REPUBLIC OF VIETNAM  
Independence – Freedom – Happiness

Hanoi City, dated 18 month 08 2025

**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 Interim 2025 Separate Financial Statement before and after review:

Explanation	The first six months of 2025 after review	The first six months of 2025 before review	Rate (%)
Gross profit	29,066,583,397	28,436,583,397	102%
Net profit after tax	8,047,075,814	7,543,075,814	107%

The profit after tax for the first six months of 2025 as audited was VND 8,047,075,814, representing an increase of 7% compared to the pre-audit figure. The main reason for this increase was that expenses was decreased by the auditor, thereby increasing the company's profit after tax compared to the initial figures.

Sincerely,

Recipient:

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

DEPUTY GENERAL DIRECTOR IN

CHARGE



NGUYEN THI THANH TRANG