

VIET NAM OCEAN
SHIPPING AGENCY CORPORATION

No: 335.../CV-VOSA/TGD

"Explanation of the difference in VOSA's Reviewed
Interim 2025 Separate Financial Statements"

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hanoi, 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 Reviewed Interim 2025 Separate Financial Statements compared to the same period in 2024:

Explanation	The first six months of 2025	The first six months of 2024	Rate (%)
Gross profit	29,066,583,397	33,215,544,396	88%
Net profit after tax	8,047,075,814	9,930,229,313	81%

The profit after tax for the first six months of 2025 was VND 8,047,075,814, representing a 19% decrease compared to the same period in 2024. This decline was primarily due to a significant increase in land rental costs, which negatively impacted the company's net profit.

Sincerely,

Recipient:

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

DEPUTY GENERAL DIRECTOR IN

CHARGE



NGUYEN THI THANH TRANG