| | |
|---|---|
| **VIET NAM OCEAN SHIPPING AGENCY CORPORATION**<br>No.: 272.../CV-VOSA/TGĐ<br>*"Re: Explanation of the variance in VOSA's Consolidated Financial Statements for Q2/2026"* | **SOCIALIST REPUBLIC OF VIET NAM**<br>**Independence – Freedom – Happiness**<br><br>***Ho Chi Minh City, July.23.., 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 appreciation to the State Securities Commission of Viet Nam and the Hanoi Stock Exchange for their continued support in assisting the Company with its information disclosure obligations.

The Company hereby provides the following explanation regarding the variance in the figures presented in the Consolidated Financial Statements for the second quarter of 2026:

| **Description** | **Q2/2026** | **Q2/2025** | **Change (%)** |
|---|---|---|---|
| Gross profit from sales of goods and rendering of services | 28,276,691,771 | 21,437,100,586 | 132% |
| **Profit after corporate income tax** | **8,700,841,570** | **6,072,111,357** | **143%** |

The Company's profit after corporate income tax for the second quarter of 2026 amounted to 8,700,841,570 VND, representing an increase of 43% 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.

***Recipients:***

- *As above;*
- *Archived: Finance and Accounting Department, Administration*

**GENERAL DIRECTOR**

CÔNG TY CỔ PHẦN ĐẠI LÝ HÀNG HẢI VIỆT NAM
M.S.D.N: 030043...
P. TÂN MỸ - TP. HỒ CHÍ MINH

**PHAN NHAN THAO**