

VIET NAM OCEAN SHIPPING AGENCY
CORPORATION

No.: 424.../CV-VOSA/TGD

"Re: Explanation of the variance in VOSA's Separate
Financial Statements for Q3/2026"

SOCIALIST REPUBLIC OF VIET NAM
Independence – Freedom – Happiness

Ho Chi Minh City, 20/10/ 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 VOSA Separate Financial Statements for the third quarter of 2026:

Description	Q3/2026	Q3/2025	Change (%)
Gross profit from sales of goods and rendering of services	17,074,771,055	17,403,903,783	98%
Profit after corporate income tax	3,817,032,355	10,759,531,002	35%

The Company's profit after corporate income tax for the third quarter of 2026 amounted to 3,817,032,355 VND, representing an decrease of 65% compared to the corresponding period of 2025. The decrease 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 decrease in the Company's profit after corporate income tax.

Sincerely.

Recipients:

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


GENERAL DIRECTOR

PHAN NHAN THAO