

**VIET NAM OCEAN SHIPPING AGENCY
CORPORATION**

No.: 272.../CV-VOSA/TGD

"Re: Explanation of the variance in VOSA's
Consolidated Financial Statements for Q2/2026"

SOCIALIST REPUBLIC OF VIET NAM
Independence – Freedom – Happiness

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



PHAN NHAN THAO