

**VIETNAM OCEAN SHIPPING AGENCY
CORPORATION**

No.: 151.../CV-VOSA/TGD

*"Regarding the explanation of differences in Vosa's
consolidated financial statements for Q1/2026"*

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, April 20, 2026

**To: - THE STATE SECURITIES COMMISSION
- HANOI STOCK EXCHANGE (HNX)**

Vietnam Ocean Shipping Agency Corporation (Stock code VSA) would like to express sincere gratitude to the State Securities Commission and the Hanoi Stock Exchange for enthusiastic support in disclosing information to our company over the past period.

The company would like to explain the discrepancies in the consolidated financial statements for the first quarter of 2026 as follows:

Interpretation	Q1/2026	Q1/2025	Percentage (%)
Gross profit from sales and services	22,700,825,746	23,529,303,079	96%
Net profit after corporate income tax	7,088,807,534	7,875,626,141	90%

The company's after-tax profit for the first quarter of 2026 reached VND 7,088,807,534, a decrease of 10% compared to the same period in 2025. During the period, the company's main production and business activities remained largely stable. However, the decrease in after-tax profit was mainly due to a decline in profits from the company's financial activities compared to the previous year.

Best regards.

Recipient:

- As above;
- Archived F&A, Documents



GENERAL DIRECTOR

PHAN NHAN THAO