

VIET NAM OCEAN  
SHIPPING AGENCY CORPORATION

No: 102.../CV-VOSA/TGD

"Explanation of the difference in Vosa Separate  
Financial Statements in 2024"

SOCIALIST REPUBLIC OF VIETNAM  
Independence – Freedom – Happiness

Ho Chi Minh City, dated 20 month 3. 2025

**Dear: - STATE SECURITIES COMMISSION OF VIET NAM  
- HANOI STOCK EXCHANGE (HNX)**

Viet Nam Ocean Shipping Agency Corporation (Stock Symbol: VSA) would like to express its sincere thanks to the Committee and the Department for enthusiastically supporting our company in disclosing information in the past period.

The Company would like to explain the difference in the data of the Separate Financial Statements in 2024 of the unit, as follows:

Explanation	Year 2024	Year 2023	Rate (%)
Gross profit from sale of goods and rendering of services	65,814,635,358	84,027,443,194	78%
<b>Net profit after tax</b>	<b>15,719,016,016</b>	<b>42,753,710,459</b>	<b>37%</b>

Net profit after tax of the Company in 2024 reached VND 15,719,016,016, equivalent to 37% of the Company's profit after tax in 2024. The main reason in 2024 is that the Company's commodity trading and service activities decreased, reducing gross profit from sale of goods and rendering of services.

Respectfully.

**Recipient:**

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

EXECUTIVE DEPUTY GENERAL



**DIRECTOR**

NGUYEN DINH TU