

HCMC, 09 December 2025

UNUSUAL INFORMATION DISCLOSURE

To : - The State Securities Commission
 - Hanoi Stock Exchange
 - Our Esteemed Shareholders

1. Information-disclosing organization

- Company Name: VINATRANS
- Stock Code: VIN
- Head Office Address: 102C Nguyen Van Cu, Cau Ong Lanh Ward, Ho Chi Minh City.
- Phone: 08.39414919

2. Contents of disclosure and explanation:

Vinatrans hereby announces the adjustments to the 2024 Separate and Consolidated Financial Statements pursuant to the conclusions of the State Audit Office of Vietnam under Notice No. 478/TB-KTNN dated 23 October 2025, as follows:

For the Balance Sheet: adjustments to Short-term trade payables; Taxes and amounts payable to the State; Undistributed profit after tax for the current period.

For the Statement of Profit or Loss: adjustments to Other Income; Current Corporate Income Tax Expense; Profit after Corporate Income Tax.

As the State Audit Office only adjusted figures in the Balance Sheet and the Statement of Profit or Loss, Vietnam Foreign Trade Forwarding and Warehousing Joint Stock Company has made corresponding adjustments to these statements as detailed in the attached appendix.

3. This information was disclosed on the Company's website on 09 December 2025 at www.vinatrans.com.

Sincerely./.

Recipients:

- As above
- Secretary's Office.
- Accounting dept. *M*

LEGAL REPRESENTATIVE



Ha Minh Huan



APPENDIX 1: SEPARATE FINANCIAL STATEMENTS
SEPARATE STATEMENT OF FINANCIAL POSITION
As at 31 December 2024

Unit: VND

Item	Code	31 December 2024 (Published Figures)	Adjustments by the State Audit Office of Vietnam	31 December 2024 (Restated Figures)
A	B	1	2	3=1+2
ASSETS				
A. CURRENT ASSETS	100	179.892.780.915	-	179.892.780.915
I. Cash and cash equivalents	110	12.032.504.435	-	12.032.504.435
1. Cash	111	4.032.504.435	-	4.032.504.435
2. Cash equivalents	112	8.000.000.000	-	8.000.000.000
II. Short-term investments	120	46.000.000.000	-	46.000.000.000
1. Held-to-maturity investments	123	46.000.000.000	-	46.000.000.000
III. Short-term receivables	130	117.641.738.379	-	117.641.738.379
1. Short-term trade receivables	131	67.198.055.609	-	67.198.055.609
2. Short-term prepayments to suppliers	132	39.826.112.797	-	39.826.112.797
3. Other short-term receivables	136	12.727.181.081	-	12.727.181.081
4. Provision for short-term doubtful debts	137	(2.109.611.108)	-	(2.109.611.108)
IV. Inventories	140	3.590.180.233	-	3.590.180.233
1. Inventories	141	3.590.180.233	-	3.590.180.233
V. Other short-term assets	150	628.357.868	-	628.357.868
1. Short-term prepaid expenses	151	353.836.979	-	353.836.979
2. Taxes and other receivables from the State budget	153	274.520.889	-	274.520.889
B. NON-CURRENT ASSETS	200	122.472.070.628	-	122.472.070.628
I. Long-term receivables	210	10.000.000	-	10.000.000
1. Other long-term receivables	216	10.000.000	-	10.000.000
II. Fixed assets	220	15.563.601.435	-	15.563.601.435
1. Tangible fixed assets	221	5.886.342.443	-	5.886.342.443
- Historical cost	222	19.418.531.754	-	19.418.531.754
- Accumulated depreciation	223	(13.532.189.311)	-	(13.532.189.311)
2. Intangible fixed assets	227	9.677.258.992	-	9.677.258.992
- Historical cost	228	10.018.978.000	-	10.018.978.000
- Accumulated amortization	229	(341.719.008)	-	(341.719.008)
III. Long-term assets in progress	240	938.900.000	-	938.900.000
1. Construction in progress	242	938.900.000	-	938.900.000
IV. Long-term investments	250	105.024.062.898	-	105.024.062.898
1. Investments in subsidiaries	251	17.947.700.000	-	17.947.700.000
2. Investments in joint ventures and associates	252	28.576.942.740	-	28.576.942.740
3. Equity investments in other entities	253	58.499.420.158	-	58.499.420.158
4. Provision for devaluation of long-term investments	254	-	-	-
V. Other long-term assets	260	935.506.295	-	935.506.295
1. Long-term prepaid expenses	261	935.506.295	-	935.506.295

Item	Code	31 December 2024 (Published Figures)	Adjustments by the State Audit Office of Vietnam	31 December 2024 (Restated Figures)
A	B	1	2	3=1+2
TOTAL ASSETS	270	302.364.851.543	-	302.364.851.543
CAPITAL				
C. LIABILITIES	300	28.414.881.831	(419.072.906)	27.995.808.925
I. Current liabilities	310	26.935.136.831	(419.072.906)	26.516.063.925
1. Short-term trade payables	311	14.584.264.899	(523.841.132)	14.060.423.767
2. Taxes and other payables to State budget	313	608.511.022	104.768.226	713.279.248
3. Payables to employees	314	4.549.379.204	-	4.549.379.204
4. Short-term accrued expenses	315	5.699.278.678	-	5.699.278.678
5. Short-term unearned revenue	318	55.000.000	-	55.000.000
6. Other short-term payables	319	1.197.145.171	-	1.197.145.171
7. Bonus and welfare fund	322	241.557.857	-	241.557.857
II. Non-current liabilities	330	1.479.745.000	-	1.479.745.000
1. Other long-term payables	337	1.479.745.000	-	1.479.745.000
D. OWNER'S EQUITY	400	273.949.969.712	419.072.906	274.369.042.618
I. Owner's equity	410	273.949.969.712	419.072.906	274.369.042.618
1. Contributed capital	411	255.000.000.000	-	255.000.000.000
Ordinary shares with voting rights	411a	255.000.000.000	-	255.000.000.000
2. Other capital	414	136.193.960	-	136.193.960
3. Retained earnings	421	18.813.775.752	419.072.906	19.232.848.658
Retained earnings accumulated till the end of the previous period	421a	863.934.610	-	863.934.610
Retained earnings of the current period	421b	17.949.841.142	419.072.906	18.368.914.048
TOTAL CAPITAL	440	302.364.851.543	-	302.364.851.543

SEPARATE STATEMENT OF INCOME YEAR 2024

Unit: VND

Item	Code	Year 2024 (Published Figures)	Adjustments by the State Audit Office of Vietnam	Year 2024 (Restated Figures)
A	B	1	2	3=1+2
1. Revenue from sales of goods and rendering of services	01	158.025.422.916	-	158.025.422.916
2. Net revenue from sales of goods and rendering of services	10	158.025.422.916	-	158.025.422.916
3. Cost of goods sold	11	138.112.797.023	-	138.112.797.023
4. Gross profit from sales of goods and rendering of services	20	19.912.625.893	-	19.912.625.893
5. Financial income	21	26.430.433.524	-	26.430.433.524
6. Financial expense	22	(2.177.220.038)	-	(2.177.220.038)
In which: Interest expense	23	-	-	-
7. Selling expense	25	7.124.882.344	-	7.124.882.344
8. General and administrative expense	26	23.464.013.890	-	23.464.013.890
9. Net profit from operating activities	30	17.931.383.221	-	17.931.383.221
10. Other income	31	316.662.779	523.841.132	840.503.911
11. Other expense	32	16.987	-	16.987
12. Other profit	40	316.645.792	523.841.132	840.486.924
13. Total net profit before tax	50	18.248.029.013	523.841.132	18.771.870.145
14. Current corporate income tax expense	51	298.187.871	104.768.226	402.956.097
15. Profit after corporate income tax	60	17.949.841.142	419.072.906	18.368.914.048

APPENDIX 2: CONSOLIDATED FINANCIAL STATEMENTS
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 31 December 2024

Unit: VND

Item	Code	31 December 2024 (Published Figures)	Adjustments by the State Audit Office of Vietnam	31 December 2024 (Restated Figures)
A	B	1	2	3=1+2
ASSETS				
A. CURRENT ASSETS	100	190.178.552.025	-	190.178.552.025
I. Cash and cash equivalents	110	14.610.115.581	-	14.610.115.581
1. Cash	111	6.610.115.581	-	6.610.115.581
2. Cash equivalents	112	8.000.000.000	-	8.000.000.000
II. Short-term investments	120	51.000.000.000	-	51.000.000.000
1. Held-to-maturity investments	123	51.000.000.000	-	51.000.000.000
III. Short-term receivables	130	118.916.184.371	-	118.916.184.371
1. Short-term trade receivables	131	67.948.331.141	-	67.948.331.141
2. Short-term prepayments to suppliers	132	39.900.076.353	-	39.900.076.353
3. Other short-term receivables	136	13.247.441.985	-	13.247.441.985
4. Provision for short-term doubtful debts	137	(2.179.665.108)	-	(2.179.665.108)
IV. Inventories	140	3.829.415.046	-	3.829.415.046
1. Inventories	141	3.829.415.046	-	3.829.415.046
V. Other short-term assets	150	1.822.837.027	-	1.822.837.027
1. Short-term prepaid expenses	151	899.668.792	-	899.668.792
2. Deductible VAT	152	648.647.346	-	648.647.346
3. Taxes and other receivables from the State budget	153	274.520.889	-	274.520.889
B. NON-CURRENT ASSETS	200	406.138.825.867	-	406.138.825.867
I. Long-term receivables	210	720.000.000	-	720.000.000
1. Other long-term receivables	216	720.000.000	-	720.000.000
II. Fixed assets	220	28.448.298.447	-	28.448.298.447
1. Tangible fixed assets	221	18.771.039.455	-	18.771.039.455
- Historical cost	222	45.529.555.099	-	45.529.555.099
- Accumulated depreciation	223	(26.758.515.644)	-	(26.758.515.644)
2. Intangible fixed assets	227	9.677.258.992	-	9.677.258.992
- Historical cost	228	10.018.978.000	-	10.018.978.000
- Accumulated amortization	229	(341.719.008)	-	(341.719.008)
III. Long-term assets in progress	240	938.900.000	-	938.900.000
1. Construction in progress	242	938.900.000	-	938.900.000
IV. Long-term investments	250	374.744.303.463	-	374.744.303.463
1. Investments in joint ventures and associates	252	316.244.883.305	-	316.244.883.305
2. Equity investments in other entities	253	58.499.420.158	-	58.499.420.158
3. Provision for devaluation of long-term investments	254	-	-	-
V. Other long-term assets	260	1.287.323.957	-	1.287.323.957
1. Long-term prepaid expenses	261	1.287.323.957	-	1.287.323.957
TOTAL ASSETS	270	596.317.377.892	-	596.317.377.892
CAPITAL				
C. LIABILITIES	300	24.802.547.174	(419.072.906)	24.383.474.268

Item	Code	31 December 2024 (Published Figures)	Adjustments by the State Audit Office of Vietnam	31 December 2024 (Restated Figures)
A	B	1	2	3=1+2
I. Current liabilities	310	23.322.802.174	(419.072.906)	22.903.729.268
1. Short-term trade payables	311	10.210.593.809	(523.841.132)	9.686.752.677
2. Taxes and other payables to State budget	313	818.272.832	104.768.226	923.041.058
3. Payables to employees	314	4.868.376.654	-	4.868.376.654
4. Short-term accrued expenses	315	5.699.278.678	-	5.699.278.678
5. Short-term unearned revenue	318	55.000.000	-	55.000.000
6. Other short-term payables	319	1.383.676.356	-	1.383.676.356
7. Bonus and welfare fund	322	287.603.845	-	287.603.845
II. Non-current liabilities	330	1.479.745.000	-	1.479.745.000
1. Other long-term payables	337	1.479.745.000	-	1.479.745.000
D. OWNER'S EQUITY	400	571.514.830.718	419.072.906	571.933.903.624
I. Owner's equity	410	571.514.830.718	419.072.906	571.933.903.624
1. Contributed capital	411	255.000.000.000	-	255.000.000.000
Ordinary shares with voting rights	411a	255.000.000.000	-	255.000.000.000
2. Other capital	414	136.193.960	-	136.193.960
3. Retained earnings	421	314.294.165.507	419.072.906	314.713.238.413
Retained earnings accumulated till the end of the previous period	421a	285.070.380.219	-	285.070.380.219
Retained earnings of the current period	421b	29.223.785.288	419.072.906	29.642.858.194
4. Non – Controlling Interests	429	2.084.471.251	-	2.084.471.251
TOTAL CAPITAL	440	596.317.377.892	-	596.317.377.892

CONSOLIDATED STATEMENT OF INCOME YEAR 2024

Unit: VND

Item	Code	Year 2024 (Published Figures)	Adjustments by the State Audit Office of Vietnam	Year 2024 (Restated Figures)
A	B	1	2	3=1+2
1. Revenue from sales of goods and rendering of services	01	165.676.939.146	-	165.676.939.146
2. Net revenue from sales of goods and rendering of services	10	165.676.939.146	-	165.676.939.146
3. Cost of goods sold	11	143.180.689.454	-	143.180.689.454
4. Gross profit from sales of goods and rendering of services	20	22.496.249.692	-	22.496.249.692
5. Financial income	21	24.710.940.551	-	24.710.940.551
6. Financial expense	22	(2.177.220.038)	-	(2.177.220.038)
In which: Interest expense	23	-	-	-
7. Share of joint ventures and associates' profit or loss	24	12.433.696.423	-	12.433.696.423
8. Selling expense	25	7.124.882.344	-	7.124.882.344
9. General and administrative expenses	26	25.855.005.884	-	25.855.005.884
10. Net profit from operating activities	30	28.838.218.476	-	28.838.218.476
11. Other income	31	1.121.340.699	523.841.132	1.645.181.831
12. Other expense	32	55.422.885	-	55.422.885
13. Other profit	40	1.065.917.814	523.841.132	1.589.758.946
14. Total net profit before tax	50	29.904.136.290	523.841.132	30.427.977.422
15. Current corporate income tax expense	51	614.608.994	104.768.226	719.377.220
16. Profit after corporate income tax	60	29.289.527.296	419.072.906	29.708.600.202
17. Profit after tax attributable to owners of	61	29.223.785.288	419.072.906	29.642.858.194
18. Profit after tax attributable to non-controlling interest	62	65.742.008	-	65.742.008
19. Basic earnings per share	70	1.146	16	1.162

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