

To: - The State Securities Commission  
- Hanoi Stock Exchange

### 1. Information Disclosure 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. Information Disclosure and Explanation:

2.1 Retrospective adjustments to the Company's audited Separate Financial Statements and Consolidated Financial Statements for the year ended 31 December 2024 of Vietnam Foreign Trade Logistics Joint Stock Company, in accordance with the conclusions of the State Audit as documented in the State Audit Report for the financial year ended 31 December 2024:

Short-term trade payables decreased: Short-term trade payables decreased: As a result of the derecognition of long-outstanding trade payables that are no longer required to be settled, with the corresponding amount recognized as other income, totaling VND 523.841.132

Taxes and other payables to the State increased: Due to changes in taxable income, resulting in an increase in current corporate income tax of VND 104.768.226.

Profit after tax increased: As a result of the above adjustments in accordance with the conclusions of the State Audit, amounting to VND 419.072.906.

Unit: dong

Code	ITEMS	Presented	Restated
A	<b>Separate financial statements</b>		
I	<b>Separate statements of Financial position As at 31 December 2024</b>		
311	1. Short-term trade payables	14.584.264.899	14.060.423.767
313	3. Taxes and other payables to State budget	608.511.022	713.279.248
421	3. Retained earnings	18.813.775.852	19.232.848.658
421b	- Retained earnings of the current period	17.949.841.142	18.368.914.048
II	<b>Separate statement of income year 2024</b>		
31	10. Other income	316.662.779	840.503.911
40	12. Other profit	316.645.792	840.486.924
50	13. Total net profit before tax	18.248.029.013	18.771.870.145
51	14. Current corporate income tax expense	298.187.871	402.956.097
60	15. Profit after corporate income tax	17.949.841.142	18.368.914.048



Code	ITEMS	Presented	Restated
<b>III</b>	<b>Separate statements of cash flows year 2024</b>		
	I. Cash flows from operating activities		
01	1. Profit before tax	18.248.029.013	18.771.870.145
08	3. Operating profit before changes in working capital	(8.888.813.997)	(8.364.972.865)
11	- Increase / decrease in payables	(5.784.781.393)	(6.308.622.525)
<b>B</b>	<b>Consolidated financial statements</b>		
<b>I</b>	<b>Consolidated statements of Financial position As at 31 December 2024</b>		
311	1. Short-term trade payables	10.210.593.809	9.686.752.677
313	3. Taxes and other payables to State budget	818.272.832	923.041.058
421	3. Retained earnings	314.294.165.507	314.713.238.413
421b	- Retained earnings of the current period	29.223.785.288	29.642.858.194
<b>II</b>	<b>Consolidated statement of income year 2024</b>		
31	10. Other income	1.121.340.699	1.645.181.831
40	12. Other profit	1.065.917.814	1.589.758.946
50	13. Total net profit before tax	29.904.136.290	30.427.977.422
51	14. Current corporate income tax expense	614.608.994	719.377.220
60	15. Profit after corporate income tax	29.289.527.296	29.708.600.202
70	19. Basic earnings per share	1.146	1.162
<b>III</b>	<b>Consolidated statements of cash flows year 2024</b>		
	I. Cash flows from operating activities		
01	1. Profit before tax	29.904.136.290	30.427.977.422
08	3. Operating profit before changes in working capital	(7.882.723.440)	(7.358.882.308)
11	- Increase / decrease in payables	(7.520.465.563)	(8.044.306.695)

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 VIỆT NAM  
 CÔNG LÀNH

2.2 Accordingly, certain line items in the Separate Statement of Profit or Loss and the Consolidated Statement of Profit or Loss for the fourth quarter of 2024 have been adjusted to properly reflect the substance of the underlying financial transactions, in accordance with the recommendations of the State Audit.

Unit: dong

Code	ITEMS	Presented	Restated
<b>A</b>	<b>Separate financial statements</b>		
	<b>Separate statement of income Quarter 4/2024</b>		
31	10. Other income	1.725.588	525.566.720
40	12. Other profit	1.719.938	525.561.070
50	13. Total net profit before tax	3.339.467.520	3.863.308.652
51	14. Current corporate income tax expense	(391.858.024)	(287.089.798)
60	15. Profit after corporate income tax	3.731.325.544	4.150.398.450
<b>B</b>	<b>Consolidated financial statements</b>		
	<b>Consolidated statement of income Quarter 4/2024</b>		
31	10. Other income	345.755.698	869.596.830
40	12. Other profit	375.650.048	375.650.048
50	13. Total net profit before tax	8.291.085.525	8.291.085.525
51	14. Current corporate income tax expense	(204.282.197)	(99.513.971)
60	15. Profit after corporate income tax	8.495.367.722	8.914.440.628
70	19. Basic earnings per share	332	348

We hereby certify that the information disclosed above is true and we take full responsibility before the law for the disclosed content.

Sincerely./.

Recipients:

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

LEGAL REPRESENTATIVE



Ha Minh Huan

