

No.: 02/VNF-CV

Ho Chi Minh City, Mar 23th, 2026

Re: Explaining the variance from 10% and above of separate profit after tax compared with the same period last year

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

Name of listed organization: Vinafreight Joint Stock Company

Transaction Name: **Vinafreight Joint Stock Company**

Head office: 8th Floor, Phu Nhuan Plaza Building, 82 Tran Huy Lieu Street, Ward Cau Kieu, Ho Chi Minh City.

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Stock code: VNF

Vinafreight Joint Stock Company explaining the variance from 10% and above of separate profit after tax compared with the same period last year

Unit: Dong

Items	Previous year	Current year	Difference	Proportion Increase/decrease
Finance income	40,874,207,634	62,373,080,497	21,498,872,863	53%
Financial expenses	30,594,401,704	11,300,526,346	(19,293,875,358)	-63%
CIT - deferred		28,441,884,070	28,441,884,070	
Net profit/ (loss) after tax	24,945,683,971	99,063,373,472	74,117,689,501	297%

Net profit after tax in 2025 is VND 99,063,373,472, an increase of VND 74,117,689,501, equivalent to a 297% increase compared to the same period in 2024. The main reasons for this growth are increased financial income and reduced financial expenses compared to the same period in 2024. In addition, the period recorded deferred corporate income tax income from the provision for investment in Miproc Port Joint Stock Company.

Sincerely,

Recipient:

- Ditto;
- Save.



Nguyen Anh Minh