ORIENTAL SHIPPING AND TRADING JSC

No: 103 /PD-TCKT

V/v: Explanation of the financial report for the second quarter of 2026

Socialist Republic of Viet Nam

Independence – Liberty - Happiness

Ha Noi, date 20 month 07 year 2026

Dear to: - State Securities Commission of VietNam
- Ha Noi Stock Exchange

ORIENTAL SHIPPING AND TRADING JSC

Stock Code: NOS

Address: 278 Ton Duc Thang Street – O Cho Dua Ward – Ha Noi Capital

Oriental Shipping and Trading JSC would like to send our sincere greetings and thanks to your agencies for your cooperation and support of our company in the past time.

Based on the consolidated financial statements at 30/06/2026, our company would like to explain the after-tax loss in the reporting period, which represents a 10% change compared to the same period last year, as follows:

1. Profit after tax changed by 10% or more compared to the same period last year

- Profit after tax in the second quarter of 2025: loss 130.530.221.153 VND, profit after tax for the first 6 months of 2025: loss 166.106.397.478 VND.

- Profit after tax in the second quarter of 2026: loss 25.962.026.075 VND, profit after tax for the first 6 months of 2026: loss 62.047.578.708 VND.

The business results for the second quarter of 2026 showed a reduction in losses compared to the second quarter of 2025 of VND 104,568,195,078. This change is due to the following reasons:

*** Financial costs in the second quarter of 2026 decreased compared to the second quarter of 2025 by VND 88,469,822,988:***

+ Financial expenses for the second quarter of 2025: VND 93,633,935,597 (Including: exchange rate difference expenses of VND 73,765,705,097 and interest expenses of VND 19,868,230,500)

+ Financial expenses for the second quarter of 2026: VND 5,164,112,609 (Including: exchange rate difference expenses of VND 92,214,731 and interest expenses of VND 5,071,897,878)

2. Profits during the reporting period show a loss.

Because of the our company's fleets was invested in at a time when the shipping market was developing, the high investment price of ships led to high depreciation expenses and financial expenses.

Main reasons for the second quarter of 2026 business results profit of VND 25.962.026.075 as follows:

+ Due to interest expenses payable: 5.071.897.878 Vietnamese dong

+ Due to depreciation of fleets: 29.497.079.116 Vietnamese dong

Our company believes that next quarters in 2026 and the following years, with the efforts of the Board of Directors as well as all employees and crew members of the Company, the above difficulties will be overcome.

Oriental Shipping and Trading JSC thanks and best regards!

GENERAL DIRECTOR

M.S.D.N: 0100105609 - C.T.C.P.
CÔNG TY
CỔ PHẦN
VẬN TẢI BIỂN
VÀ THƯƠNG MẠI
PHƯƠNG ĐÔNG
P. Ô CHỢ DỪA - TP HÀ NỘI

Tran Quang Toan

Where to receive:
- As above;
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