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No.: 48/CV-NDN

Đà Nẵng, ngày 22 tháng 09 năm 2026
Da Nang, September 22nd, 2026

CÔNG BỐ THÔNG TIN BẤT THƯỜNG 24H
24-HOUR EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi/To: - Ủy ban Chứng khoán Nhà Nước;
- State Securities Commission of Vietnam;
- Sở Giao dịch Chứng khoán Hà Nội.
- Hanoi Stock Exchange.

1. Tên tổ chức: Công ty Cổ phần Đầu tư Phát triển Nhà Đà Nẵng

1. Organization name: Da Nang Housing Investment Development Joint Stock Company

- Mã chứng khoán: NDN

- Stock code: NDN

- Địa chỉ trụ sở chính: 38 Nguyễn Chí Thanh, P. Hải Châu, TP Đà Nẵng

- Registered office address: 38 Nguyen Chi Thanh, Hai Chau Ward, Da Nang City

- Điện thoại: 0236 3561577

- Telephone: 0236 3561577

- Email: info@ndn.com.vn

- Email: info@ndn.com.vn

2. Nội dung thông tin công bố/ Contents of information disclosure:

Ngày 22/09/2026, Công ty CP Đầu tư Phát triển Nhà Đà Nẵng (NDN) nhận được Quyết định số 3110/QĐ-DAN của Cục thuế TP Đà Nẵng về việc xử phạt vi phạm hành chính về thuế, hóa đơn/ On September 22nd, 2026, Da Nang Housing Investment Development Joint Stock Company (NDN) received Decision No. 3110/QĐ-DAN issued by the Da Nang Tax Department regarding administrative penalties for tax and invoice violations.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 22/09/2026 tại đường dẫn: <https://ndn.com.vn/quan-he-co-dong/thong-tin-co-dong>.

This information has been disclosed on the company's website on September 22nd, 2026 at the link: <https://ndn.com.vn/quan-he-co-dong/thong-tin-co-dong>.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

We hereby commit that the information disclosed above is true and correct, and we shall bear full responsibility for the contents of the disclosed information.

NGƯỜI THỰC HIỆN
CÔNG BỐ THÔNG TIN

Authorized Person for Information Disclosure



Hoàng Yến Ninh

**TAX DEPARTMENT
DA NANG CITY TAX
DEPARTMENT**

No.: 3110/QD-DAN

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Da Nang, September 19th, 2026



DECISION

On the imposition of administrative penalties for tax and invoice violations

HEAD OF DA NANG CITY TAX DEPARTMENT

Pursuant to Articles 57, 68, 70, 78, and 85 of the Law on Handling of Administrative Violations (as amended and supplemented in 2020 and 2025);

Pursuant to the Law on Tax Administration dated June 13, 2019; the Law Amending and Supplementing Certain Articles of the Law on Tax Administration dated November 29, 2024;

Pursuant to the Law on Tax Administration dated December 10, 2025;

Pursuant to Decree No. 118/2021/ND-CP dated December 23, 2021 of the Government detailing certain articles and measures for the implementation of the Law on Handling of Administrative Violations;

Pursuant to Decree No. 68/2025/ND-CP dated March 18, 2025 and Decree No. 190/2025/ND-CP dated July 1, 2025 of the Government amending and supplementing certain articles of Decree No. 118/2021/ND-CP dated December 23, 2021 of the Government detailing certain articles and measures for the implementation of the Law on Handling of Administrative Violations;

Pursuant to Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government on administrative penalties for tax and invoice violations;

Pursuant to Decree No. 310/2025/ND-CP dated December 2, 2025 of the Government amending and supplementing certain articles of Decree No. 125/2020/ND-CP dated October 19, 2020 on administrative penalties for tax and invoice violations;

Pursuant to Decision No. 1376/QD-CT dated June 30, 2025 of the Director General of the Tax Department stipulating the functions, tasks, powers, and organizational structure of the provincial/municipal Tax Departments under the Tax Department;

Pursuant to Decision No. 2679/QD-GQXP-DAN dated August 19, 2026 of the Head of Da Nang City Tax Department on the delegation of authority to impose administrative penalties to the Deputy Heads of Da Nang City Tax Department;

Pursuant to the Inspection Record signed on September 18, 2026 between the Inspection Team established under Decision No. 2677/QD-DAN dated August 19, 2026 and Da Nang Housing Investment Development Joint Stock Company;

At the proposal of the Head of Inspection Division No. 2 - Da Nang City Tax Department.

DECISION:

Article 1.

1. To impose administrative penalties for tax and invoice violations on the organization named as follows:

Da Nang Housing Investment Development Joint Stock Company;

Head office address: 38 Nguyen Chi Thanh, Hai Chau Ward, Da Nang City.

Tax code: 0400101323.

Enterprise Registration Certificate No. 0400101323, first issued by the Department of Planning and Investment of Da Nang City on March 31st, 2010, with the 11th amendment on December 23rd, 2021.

Legal representative: Nguyen Quang Minh Khoa; Gender: Male; Title: General Director.

2. Has committed the following administrative violations:

- Incorrect declaration that did not result in a shortfall of corporate income tax (CIT) payable from business operations for 2024, under Clause 1, Article 141 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019;

- Incorrect declaration resulting in a shortfall of CIT payable from business operations for 2025, under Clause 1, Article 142 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019;

- Administrative violation of issuing invoices at the wrong time, under Article 9 of Decree No. 123/2020/ND-CP dated October 19, 2020, and Article 9 of Decree No. 254/ND-CP dated June 30, 2026 of the Government.

3. The administrative violations are stipulated at: Clause 1, Article 141 and Clause 1, Article 142 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019; Article 9 of Decree No. 123/2020/ND-CP dated October 19, 2020; Article 9 of Decree No. 254/ND-CP dated June 30, 2026 of the Government.

4. Mitigating circumstances: None.

5. Aggravating circumstances: None.

6. The applicable forms of penalty and remedial measures are as follows:

a) Circumstances related to the administrative violation: None.

b) Forms of administrative penalty

- A fine for incorrect declaration that did not result in a shortfall of CIT payable from business operations for 2024, under Clause 3, Article 16 and Clause 3, Article 12 of Decree No. 125/2020/ND-CP dated October 19, 2020, in the amount of VND 6,500,000.

- A fine for incorrect declaration resulting in a shortfall of CIT payable from business operations for the 2025 tax period (penalty rate of 20% of the underdeclared tax amount), under Clause 1, Article 16 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government, in the amount of VND 63,249,534 (= VND 316,247,671 x 20%);

- A fine for issuing 24 invoices at the wrong time that did not result in a delay of tax obligations (2024: 12 invoices; 2025: 12 invoices), under Clause 3, Article 24 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government (as amended and supplemented under Clause 3, Article 1 of Decree No. 310/2025/ND-



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CP dated December 2, 2025 of the Government), in the amount of VND 22,500,000

[(VND 15,000,000 + VND 30,000,000)/2];

Total penalty amount: VND 92,249,534 (In words: Ninety-two million, two hundred forty-nine thousand, five hundred thirty-four dong).

c) Additional forms of penalty: None

d) Remedial measures

- To compel full payment into the state budget of the underdeclared CIT from business operations for 2025, under Clause 2, Article 16 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government, in the amount of VND 316,247,671.

- Late payment interest on the underdeclared CIT from business operations due to incorrect declaration, under Clause 2, Article 59 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019 of the National Assembly, in the amount of VND 16,413,254.

The above late payment interest is calculated up to and including September 20, 2026. The Company is responsible for self-determining and paying the late payment interest from September 21, 2026 up to the day immediately preceding the date of payment into the state budget, under Clause 2, Article 59 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019 of the National Assembly (as amended and supplemented under Clause 7, Article 6 of Law No. 56/2024/QH15 dated November 29, 2024 of the National Assembly).

The total amount of back taxes, fines, and late payment interest payable as a result of the inspection is: VND 424,910,460.

(In words: Four hundred twenty-four million, nine hundred ten thousand, four hundred sixty dong).

Time limit for implementing the remedial measures: Within 10 days from the date of receipt of this Decision.

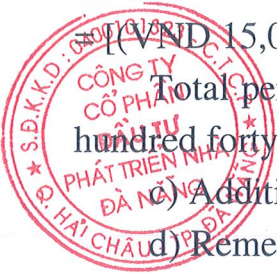
Article 2. This Decision takes effect from the date of its issuance.

Article 3. This Decision shall be:

1. Delivered to Mr. Nguyen Quang Minh Khoa, General Director of Da Nang Housing Investment Development Joint Stock Company, for implementation.

Within 10 (ten) days from the date of receipt of this Decision, Da Nang Housing Investment Development Joint Stock Company must strictly comply with this penalty Decision. If, after the above time limit, Da Nang Housing Investment Development Joint Stock Company fails to voluntarily comply, it shall be subject to enforcement in accordance with law, and for each day of late payment of the fine, an additional 0.05% of the total unpaid fine shall be payable.

a) Da Nang Housing Investment Development Joint Stock Company must pay the back taxes, fines, and late payment interest specified in Article 1 into the state



payment information
Account
Collect
code: 105432
Admini

Collecting agency: Da Nang City Tax Department 01 (collecting agency
1054323);

- State Treasury: State Accounting Department - State Treasury of Region XIII.

+ Chapter 554, Sub-item 1052, amount: VND 316,247,671;

+ Chapter 554, Sub-item 4918, amount: VND 16,413,254.

2. Sent to the State Accounting Department - State Treasury of Region XIII for collection of the fine.

4. Sent to the Head of Enterprise Management and Support Division No. 2 for information and for organizing the implementation of this Decision./.

**ON BEHALF OF THE HEAD OF THE
CITY TAX DEPARTMENT
DEPUTY HEAD OF THE CITY TAX
DEPARTMENT**

- As in Article 3;
 - Head of the City Tax Department;
 - NVDTPC Division;
 - Filed: Document Archives,
- Inspection Division 2.

Pham Duc Thuong

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