

**VIETNAM OCEAN SHIPPING
AGENCY CORPORATION**

No. 391 /CBTT-VOSA

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, 02 October 2026

EXTRAORDINARY INFORMATION DISCLOSURE

To: **Hanoi Stock Exchange**

1. Name of the organization: VIETNAM OCEAN SHIPPING AGENCY CORPORATION

- Securities code: VSA
- Address: 5th Floor, No. 12 Tan Trao, Tan My Ward, Ho Chi Minh City
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- E-mail: vosagroup@vosagroup.com

2. Content of the disclosed information:

On 02/10/2026, Vietnam Ocean Shipping Agency Corporation received Decision No. 150/QD-XPHC dated 24/09/2026 of the Quang Ninh City Tax Office – Tax Department on the “imposition of administrative penalties” on the Branch of Vietnam Ocean Shipping Agency Corporation – Quang Ninh Shipping Agency (VOSA Quang Ninh).

3. This information was disclosed on the Company’s website on 02/10/2026 at the link <http://www.vosa.com.vn/>

We hereby undertake that the information disclosed above is true and accurate, and we take full responsibility before the law for the content of the disclosed information.

Recipients:

- As above;
- Posted on the VOSA Website;
- Filed: Shareholder Relations Dept., Clerical Office.

**PERSON AUTHORIZED TO DISCLOSE
INFORMATION**



Tran Cong Toan

**Trần
Công
Toàn**

Digitally signed
by Trần Công
Toàn
Date: 2026-10-02
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TAX DEPARTMENT
QUANG NINH CITY TAX OFFICE

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No. 150/QĐ-XPHC

Quang Ninh, 24 September 2026

DECISION

On the imposition of administrative penalties

THE HEAD OF QUANG NINH CITY TAX OFFICE

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 No. 38/2019/QH14, as amended and supplemented by Law No. 56/2024/QH15;

Pursuant to the Government's Decree No. 125/2020/ND-CP dated 19 October 2020 on administrative penalties for violations in the field of taxes and invoices, as amended and supplemented by Decree No. 102/2021/ND-CP and Decree No. 310/2025/ND-CP;

Pursuant to Decision No. 1376/QĐ-CT dated 30 June 2025 of the Director General of the Tax Department promulgating the regulation on the functions, duties, powers and organizational structure of the provincial and municipal Tax Offices under the Tax Department;

Pursuant to Decision No. 16/QĐ-QNI dated 03 September 2026 of the Head of Quang Ninh City Tax Office on the delegation of authority to the Deputy Head of the City Tax Office;

Pursuant to the Record of Administrative Violation concerning taxes No. 141/BB-VPHC made by Quang Ninh City Tax Office on 17 September 2026.

DECIDES:

Article 1.

1. To impose administrative penalties on the organization named below:

Name of the organization: Branch of Vietnam Ocean Shipping Agency Corporation – Quang Ninh Shipping Agency;

Address of the head office: No. 02, Cai Lan Street, Bai Chay Ward, Quang Ninh City;

Tax identification number: 0300437898-006;

- Establishment Decision No.: 39/QD-HDQT; date of signing: 25.12.2006; issuing body: Vietnam Ocean Shipping Agency Corporation;

Legal representative: Nguyen Van Thang; Gender: Male;

Position: Branch Director.

2. Has committed the following administrative violations: With respect to the following act:

- The Branch of Vietnam Ocean Shipping Agency Corporation – Quang Ninh Shipping Agency committed the act of unlawfully using invoices to record input goods and materials in activities giving rise to tax obligations, thereby reducing the amount of tax payable. The act violates the provisions of Clause 4, Article 143 of the Law on Tax Administration dated 13 June 2019 and Clause 2, Article 4 of the Government's Decree No. 125/2020/ND-CP dated 19 October 2020.

3. Provisions applied: Clause 1 and Clause 2, Article 17 of the Government's Decree No. 125/2020/ND-CP dated 19 October 2020 on administrative penalties for violations in the field of taxes and invoices.

4. Aggravating circumstances: None.

5. Mitigating circumstances: There is 01 mitigating circumstance: Voluntary remedy of the consequences in accordance with Clause 1, Article 9 of the Law on Handling of Administrative Violations No. 15/2012/QH13, as amended by Law No. 67/2020/QH14 and Law No. 88/2025, specifically:

On 21 April 2026, the unit made a supplementary declaration of 08 invoices; on 23 April 2026, Vosa Quang Ninh paid into the State Budget value-added tax of VND 5,758,000 and late-payment interest of VND 1,928,028.

6. The following forms of penalty and remedial measures are applied:

a) Principal penalty: A fine in the total amount of VND 146,286,831; Chapter 154 – Sub-item 4254, specifically:

- A fine equal to 1.5 times the amount of evaded tax for the act of using unlawful invoices, in accordance with Clause 4, Article 143 of the Law on Tax Administration dated 13 June 2019 and Clause 2, Article 17 of the Government's Decree No. 125/2020/ND-CP dated 19 October 2020 on administrative penalties for violations in the field of taxes and invoices, in the amount of: VND 140,528,831 (In words: One hundred and forty million, five hundred and twenty-eight thousand, eight hundred and thirty-one dong only);

- A fine equal to 1 time the amount of evaded tax for the act of using unlawful invoices, in accordance with Clause 4, Article 143 of the Law on Tax Administration



dated 13 June 2019 and Clause 1, Article 17 of the Government's Decree No. 125/2020/ND-CP dated 19 October 2020 on administrative penalties for violations in the field of taxes and invoices, in the amount of: VND 5,758,000 (In words: Five million, seven hundred and fifty-eight thousand dong only);

b) Additional penalty: none.

c) Remedial measures:

- To compel the full payment into the State Budget of the outstanding value-added tax and the evaded tax, in the amount of: VND 99,443,887 (In words: Ninety-nine million, four hundred and forty-three thousand, eight hundred and eighty-seven dong only) – Chapter 154, Sub-item 1701.

- Late-payment interest of 0.03% per day calculated on the amount of value-added tax understated due to false declaration and on the amount of tax understated due to tax evasion, in the amount of: VND 42,849,621 (In words: Forty-two million, eight hundred and forty-nine thousand, six hundred and twenty-one dong only) – Chapter 154, Sub-item 4931.

The above-mentioned late-payment interest on the tax understated due to tax evasion is calculated up to the end of 24 September 2026 (for those invoices in respect of which the remedial payment has not yet been made) and up to 22 April 2026 (the date on which the unit paid the tax and the late-payment interest into the State Budget) for those invoices in respect of which the remedial payment has been made.

Total amount of fines and remedial payments: VND 280,580,338.

Time limit for implementing the remedial measures: The Branch of Vietnam Ocean Shipping Agency Corporation – Quang Ninh Shipping Agency is requested to implement them immediately upon receipt of this Decision.

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

Article 3. This Decision is:

1. Assigned to Mr. Nguyen Van Thang, the legal representative of the penalized organization named in Article 1 of this Decision, for implementation.

The organization named in Article 1 shall strictly comply with this Decision on penalties. If, upon expiry of the time limit, it fails to comply voluntarily, it shall be subject to enforcement in accordance with the law, and for each day of late payment of the fine, the violating organization shall pay an additional 0.05% calculated on the total outstanding fine amount.

a) The penalized organization named in Article 1 shall pay the fine at the State Treasury of Region III – Transaction Office No. 12, according to the following State



Budget payment details: Account: 7111; Code of the collecting authority: 1054619; Name of the administrative area: Bai Chay Ward, Quang Ninh Province, within 10 days from the date of receipt of this Decision.

b) The Branch of Vietnam Ocean Shipping Agency Corporation – Quang Ninh Shipping Agency has the right to lodge a complaint against or to initiate an administrative lawsuit over this Decision in accordance with the law.

2. Sent to the State Treasury of Region III – Transaction Office No. 12 for collection of the fine.

3. Sent to the Head of Enterprise Management and Support Division No. 1 for organization of implementation./.

Recipients:

- As stated in Article 3;
 - Inspection Division (for coordination);
 - Filed: Clerical Office, QLDN1.
- (htthien; 04b)

**FOR THE HEAD OF THE CITY TAX OFFICE
DEPUTY HEAD OF THE CITY TAX OFFICE**

[Signed and sealed]

Nguyen Thi Minh

