

**SAIGON PLANT PROTECTION
JOINT STOCK COMPANY**

**THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness**

No: ~~17/Q~~/CBTT-SPC

Ho Chi Minh City, October 20, 2026

EXTRAORDINARY INFORMATION DISCLOSURE

**To: Vietnam Exchange
Hanoi Stock Exchange**

1. Name of organization: Saigon Plant Protection Joint Stock Company.

- Stock code: **SPC**.

- Address: Nguyen Van Quy Street, Quarter 1, Tan Thuan Ward, HCMC.

- Tel: 028.38733295

Fax: 028.38733003

- E-mail: info@spchcmc.vn

2. Contents of disclosure:

On 20/10/2026, the Dak Lak Branch of Saigon Plant Protection Joint Stock Company received Decision No. 2974/QĐ-XPHC dated 16/10/2026, issued by the Dak Lak Department of Taxation, regarding administrative penalties for violations arising from the incorrect declaration of value-added tax (VAT).

3. This information was published on the company's website on 20/10/2026 as in the

link: <http://spchcmc.vn/VN/Quan-He-Co-Dong.html>

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law. *in*

ORGANIZATION REPRESENTATIVE
Legal representative/ Person authorized to disclose
DIRECTOR

Attached documents:

- Decision No. 2974/QĐ-XPHC

**CÔNG TY
CỔ PHẦN
BẢO VỆ
THỰC VẬT
SÀI GÒN**

Digitally signed by CÔNG TY
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Dieu Quang Trung



No. 2974/QĐ-XPHC

DECISION

On Administrative Penalty for Violations

THE HEAD OF TAX OFFICE 1 OF DAK LAK PROVINCE

Pursuant to Articles 57, 68, 70, 78 and 85 of the Law on Handling of Administrative Violations No. 15/2012/QH13 dated 20/06/2012, as amended and supplemented under Article 1 of Law No. 67/2020/QH14 dated 13/11/2020;

Pursuant to the Law on Tax Administration dated 13/06/2019 and the Law amending and supplementing the Law on Tax Administration dated 29/11/2024;

Pursuant to tax laws and their implementing guidelines;

Pursuant to Decree No. 125/2020/ND-CP dated 19/10/2020 of the Government prescribing administrative penalties for tax and invoice-related violations;

Pursuant to Decree No. 118/2021/ND-CP dated 23/12/2021 of the Government detailing certain articles and measures for implementing the Law on Handling of Administrative Violations;

Pursuant to Decree No. 68/2025/ND-CP dated 18/03/2025 of the Government amending and supplementing several articles of Decree No. 118/2021/ND-CP dated 23/12/2021 of the Government detailing certain articles and measures for implementing the Law on Handling of Administrative Violations;

Pursuant to Decree No. 189/2025/ND-CP dated 01/07/2025 of the Government detailing the Law on Handling of Administrative Violations with respect to the authority to impose administrative penalties;

Pursuant to the tax inspection record dated 13/10/2026 made between the tax inspection team established under Decision No. 2673/QĐ-TCS1 dated 24/09/2026 of the Head of Tax Office 1 of Dak Lak Province and the Dak Lak Branch of Saigon Plant Protection Joint Stock Company;

Pursuant to Decision No. 2314/QĐ-TCS1 dated 25/08/2026 of the Head of Tax Office 1 of Dak Lak Province delegating the authority to impose administrative penalties.



HEREBY DECIDES:

Article 1.

1. Administrative penalties are imposed on the following organization:

Name of organization: Dak Lak Branch of Saigon Plant Protection Joint Stock Company.

Address: No. 56A, Thu Khoa Huan Street, Thanh Nhat Ward, Dak Lak Province.

Tax identification number: 0300632232-003.

Business Registration Certificate No.: 0300632232-003, first issued on 13/08/2008 by the Business Registration Office under the Department of Planning and Investment of Dak Lak Province.

Legal representative: Mr. Nguyen Sy Son; Gender: Male.

Position: Director.

2. Administrative violations committed:

- Incorrect declaration of value-added tax (VAT) for the second quarter of 2021, the fourth quarter of 2022, the first quarter of 2023 and the first quarter of 2025, resulting in an underpayment of tax.

- Incorrect declaration of VAT for the fourth quarter of 2024, which did not result in an underpayment of tax.

3. The administrative violations are prescribed as follows:

3.1. Incorrect declaration resulting in an underpayment of VAT for the second quarter of 2021, the fourth quarter of 2022, the first quarter of 2023 and the first quarter of 2025, although the economic transactions had been fully recorded in the accounting books, invoices and supporting documents. This violation is prescribed at Point a, Clause 1, Article 142 of the Law on Tax Administration No. 38/2019/QH14 dated 13/06/2019. The form of penalty for this violation is prescribed at Point c, Clause 2, Article 138 of the Law on Tax Administration No. 38/2019/QH14 dated 13/06/2019. The penalty rate of 20% for incorrect tax declaration is prescribed at Point a, Clause 1, Article 16 of Decree No. 125/2020/ND-CP dated 19/10/2020 of the Government prescribing administrative penalties for tax and invoice-related violations.

3.2. Incorrect declaration of VAT for the fourth quarter of 2024 that did not result in an underpayment of tax. This violation is prescribed at Point a, Clause 1, Article 142 of the Law on Tax Administration No. 38/2019/QH14 dated 13/06/2019. The form of penalty is prescribed at Point b, Clause 1, Article 138 of the Law on Tax Administration No.

38/2019/QH14 dated 13/06/2019. The penalty is prescribed under Clause 3, Article 16 of Decree No. 125/2020/ND-CP dated 19/10/2020 of the Government prescribing administrative penalties for tax and invoice-related violations. The specific penalty level is prescribed at Point b, Clause 3, Article 12 of Decree No. 125/2020/ND-CP dated 19/10/2020 of the Government prescribing administrative penalties for tax and invoice-related violations.

3.4. Late-payment interest on tax arising from incorrect declarations for the period from 01/07/2020 to 30/06/2026 shall be calculated at the rate of 0.03% per day on the amount of tax incorrectly declared, pursuant to Point a, Clause 2, Article 59 of Law No. 38/2019/QH14 dated 13/06/2019. From 01/07/2026 onward, late-payment interest shall be calculated at 0.03% per day on the amount of tax incorrectly declared, pursuant to Point a, Clause 2, Article 16 of Law No. 108/2025/QH15 dated 10/12/2025.

4. Aggravating circumstances: None.

5. Mitigating circumstances: None.

6. The following penalties and remedial measures are imposed:

a) Principal penalty: Monetary fine; Fine amount: 6,919,247 VND (In words: Six million nine hundred nineteen thousand two hundred forty-seven Vietnamese dong), comprising:

- A fine for incorrect declaration resulting in an underpayment of VAT for the second quarter of 2021, the fourth quarter of 2022, the first quarter of 2023 and the first quarter of 2025, at a rate of 20% of the additional tax assessed (tax sub-item 4254): 419,247 VND.

- A fine for incorrect declaration of VAT for the fourth quarter of 2024 that did not result in an underpayment of tax (tax sub-item 4254): 6,500,000 VND.

b) Additional penalties, if any: None.

c) Remedial measures:

- Additional tax payable to the state budget: 7,618,984 VND (In words: Seven million six hundred eighteen thousand nine hundred eighty-four Vietnamese dong), comprising:

+ VAT (tax sub-item 1701): 7,618,984 VND.

- Late-payment interest on tax: 5,793,142 VND (In words: Five million seven hundred ninety-three thousand one hundred forty-two Vietnamese dong), comprising:

+ Late-payment interest on VAT (tax sub-item 4931): 5,793,142 VND.

The late-payment interest stated above has been calculated up to and including 18/10/2026. The Dak Lak Branch of Saigon Plant Protection Joint Stock Company is

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responsible for calculating and paying additional late-payment interest accruing from after 18/10/2026 until the date the above additional tax is actually paid into the state budget, in accordance with regulations.

*Total additional tax assessed, administrative fines and late-payment interest arising from the inspection: 20,331,373 VND. (In words: Twenty million three hundred thirty-one thousand three hundred seventy-three Vietnamese dong.)

d) Other remedial measures: None.

The deadline for implementing the remedial measures is 10 days from the date of receipt of this Decision.

Other matters directly related to the implementation of remedial measures, if any: None.

All costs incurred in implementing the remedial measures shall be borne by the penalized Dak Lak Branch of Saigon Plant Protection Joint Stock Company named in this Article.

The Dak Lak Branch of Saigon Plant Protection Joint Stock Company named in this Article is required to reimburse the following expenses: None.

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

Article 3. This Decision shall be:

1. Delivered to Mr. Nguyen Sy Son, the legal representative of the penalized Dak Lak Branch of Saigon Plant Protection Joint Stock Company named in Article 1 of this Decision, for compliance.

The Dak Lak Branch of Saigon Plant Protection Joint Stock Company must strictly comply with this penalty decision. If the organization committing the violation fails to voluntarily comply within the prescribed period, enforcement shall be carried out in accordance with the law. For each day of late payment of the fine, the Dak Lak Branch of Saigon Plant Protection Joint Stock Company shall pay an additional amount equal to 0.05% of the total outstanding fine.

a) The penalized Dak Lak Branch of Saigon Plant Protection Joint Stock Company named in Article 1 shall pay the additional tax assessed, administrative fine, and late-payment interest through banks or non-cash payment services using the following state budget payment information:

Account number: 1140475; Collection authority code: 1140475; Name of collecting authority: Tax Office 1 of Dak Lak Province; State Treasury code: 2977; Administrative area code: 24154. Payment must be made within 10 days from the date of receipt of this Decision.

b) Exhibits and means related to the administrative violations of the penalized Dak Lak Branch of Saigon Plant Protection Joint Stock Company named in Article 1 are temporarily seized to ensure enforcement of the penalty decision: None.

c) The Dak Lak Branch of Saigon Plant Protection Joint Stock Company has the right to lodge a complaint or initiate administrative legal proceedings against this Decision in accordance with the law.

2. This Decision shall be sent to the Inspection Team for implementation.

3. This Decision shall be sent to Enterprise Management and Support Team 1 and the inspection team established under Decision No. 2673/QD-TCS1 for information and coordination in implementation./.

Recipients:

- As stated in Article 3;
- Leadership of Tax Office 1;
- Professional Affairs, Budgeting and Legal Affairs Team;
- Filed: VT, KTr (C Tuan).

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

Signed and sealed

Nguyen Duc Man

