CÔNG TY CỔ PHẦN PHÁT TRIỂN NĂNG LƯỢNG SƠN HÀ **Son Ha Development of Renewable Energy Joint Stock Company**	**CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh phúc** **SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
Số/No:28/2026/CBTT-SHE	*Hà Nội, ngày 03 tháng 11 năm 2026* *Hanoi, November 03, 2026*

CÔNG TY CỔ PHẦN PHÁT TRIỂN NĂNG LƯỢNG SƠN HÀ
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CÔNG BỐ THÔNG TIN TRÊN CỔNG THÔNG TIN ĐIỆN TỬ CỦA ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC VÀ SỞ GDCK HÀ NỘI

Informtion disclosure

Kính gửi/To: - Ủy ban Chứng khoán Nhà nước/ The State Securities Commission
- Sở Giao dịch chứng khoán Hà Nội/ Hanoi Stock Exchange

1. Tên đơn vị : Công ty Cổ phần Phát Triển Năng Lượng Sơn Hà
   Organization name: Son Ha Development of Renewable Energy Joint Stock Company
2. Mã chứng khoán: SHE
   Stock code/ Broker code: SHE
3. Stock Exchange : HNX
4. Địa chỉ trụ sở chính: Lô D, cụm công nghiệp Thị trấn Phùng, Xã Đan Phượng, Thành Phố Hà Nội, Việt Nam.
   Address: Lot D, Phung Town Industrial Cluster, Dan Phuong Commune, Hanoi City, Vietnam.
5. Điện thoại: 84-24-62656566
   Phone: 84-24-62656566
6. Người thực hiện công bố thông tin: Bà Trịnh Thị Kim Anh – Kế toán trưởng.
   Person in charge of information disclosure: Trinh Thi Kim Anh - Chief accountant.
7. Loại thông tin công bố: ☑ 24 giờ ☐ Bất thường ☐ Theo yêu cầu ☐ Định kỳ
8. Type: ☑ 24h ☐ Abnormal ☐ Upon request ☐ Periodic
9. Nội dung thông tin công bố (*):
   Content:

Công ty Cổ phần Phát Triển Năng Lượng Sơn Hà công bố thông tin:
Son Ha Development of Renewable Energy Joint Stock Company announces information:
Quyết định về việc xử phạt vi phạm hành chính về thuế (Ngày 03/11/2026 nhận bản cứng qua đường bưu điện)
Decision on the Imposition of Administrative Penalties for Tax Violations (Hard Copy Received by Postal Mail on November 03, 2026)

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 03/11/2026 tại đường dẫn www.thaiduongnang.com.vn.
This information was disclosed on the Company's official website on November 03, 2026 at the following link:www.thaiduongnang.com.vn.

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 undertake that the information disclosed above is true and accurate, and we take full legal responsibility for the content of the disclosed information

Nơi nhận:
Recipients:
- Như Kính gửi;
As per the addressees
- Lưu HCNS.
Filed with HR & Administration Department

NGƯỜI THỰC HIỆN CÔNG BỐ THÔNG TIN
Person in charge of information disclosure

CÔNG TY CỔ PHẦN PHÁT TRIỂN NĂNG LƯỢNG SƠN HÀ

Trịnh Thị Kim Anh

TAX DEPARTMENT
HA NOI CITY TAX OFFICE

NO: 17541 /QĐ-HAN-KTr2-XPHC

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ha Noi, October 30, 2026

DECISION
On Administrative Penalties for Tax Violations

THE HEAD OF HA NOI CITY TAX OFFICE

Pursuant to the Law on Handling of Administrative Violations dated June 20, 2012 (as amended and supplemented in 2020 and 2025);

Pursuant to the Law on Tax Administration and its guiding implementing documents;

Pursuant to the Government's Decree No. 118/2021/ND-CP dated December 23, 2021, detailing a number of articles and measures for the implementation of the Law on Handling of Administrative Violations (as amended and supplemented by the Government's Decree No. 68/2025/ND-CP dated March 18, 2025, and Decree No. 190/2025/ND-CP dated July 1, 2025);

Pursuant to the Government's Decree No. 125/2020/ND-CP dated October 19, 2020, prescribing administrative penalties for tax and invoice violations (as amended and supplemented by the Government's Decree No. 102/2021/ND-CP dated November 6, 2021, Decree No. 310/2025/ND-CP dated December 2, 2025, and Decree No. 291/2026/ND-CP dated July 21, 2026);

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

Pursuant to Decision No. 3736/QD-CT dated December 31, 2025, of the Director General of the Tax Department, prescribing the functions, tasks and powers of the Office and Divisions under provincial and municipal Tax Departments;

Pursuant to Decision No. 13204/QD-HAN dated August 6, 2026, of the Director of the Hanoi City Tax Department, on the delegation of authority to impose administrative penalties for violations of tax administration regulations;

Pursuant to the Tax Inspection Minutes made on October 30, 2026, at Son Ha Energy Development Joint Stock Company; Tax Identification Number: 0101809894;

At the proposal of the Head of Inspection Division No. 2 – Hanoi City Tax Department;

HEREBY DECIES:

Article 1. To impose administrative penalties on the following organization:

1.Name of the violating organization: Son Ha Energy Development Joint Stock Company;

- Tax Identification Number (TIN): 0101809894;

- Head office address: Lot D, Phung Town Industrial Cluster, Dan Phuong Commune, Hanoi City;

- Enterprise Registration Certificate No. 0101809894, first issued by the Hanoi Department of Planning and Investment on October 27, 2005, and amended for the 15th time on April 14, 2026;

- Legal representative: Mr. Tran Ngoc Hung; Gender: Male;

- Position: Director;

2. Committed administrative violations in the field of taxation:

a. Regarding Value Added Tax (VAT) and Corporate Income Tax (CIT):

Regarding Value Added Tax (VAT): Son Ha Energy Development Joint Stock Company declared input VAT deductions in respect of certain purchase invoices issued by enterprises that had been notified as having abandoned their registered business addresses (the purchases were made before the date on which such enterprises received the notification); incorrectly declared item 38; incorrectly classified non-taxable output revenue as revenue subject to the 0% VAT rate; and incorrectly classified output revenue subject to the 10% VAT rate as revenue subject to the 0% VAT rate.

Accordingly, the Company has not complied with the provisions of Articles 8 and 14 of Circular No. 219/2013/TT-BTC dated December 31, 2013, of the Ministry of Finance, and Article 9 of Circular No. 151/2014/TT-BTC dated October 10, 2014, of the Ministry of Finance.

Regarding Corporate Income Tax (CIT): Son Ha Energy Development Joint Stock Company recorded expenses in respect of certain invoices issued by enterprises that had been notified as having abandoned their registered business addresses (the purchases were made before the date of such notification); recorded provisions for doubtful debts without sufficient supporting documentation; recorded provisions for diminution in the value of inventories without sufficient supporting documentation; allocated depreciation expenses over a period shorter than that prescribed by regulations; and recorded fines and late tax payment charges as other expenses.

Accordingly, the Company has not complied with the provisions of Article 4 of Circular No. 96/2015/TT-BTC dated June 22, 2015, of the Ministry of Finance.

b. Regarding the use of invoices: The Company purchased goods from enterprises that had been notified as having abandoned their registered business addresses (the purchases were made before the date of such notification).

3. Aggravating circumstances (if any): None.

4. Mitigating circumstances (if any): None.

5. The following principal penalties and remedial measures are imposed:

a. Principal penalty: Monetary fine. Specifically:

A fine is imposed for the act of incorrectly declaring or incompletely declaring information in tax dossiers, where such act does not result in a deficiency in the amount of tax payable or an increase in the amount of tax exempted, reduced or refunded, and does not relate to the determination of tax obligations, as prescribed in Clause 1, Article 12 of the Government's Decree No. 125/2020/ND-CP dated October 19, 2020, due to the incorrect declaration of items in the 2025 Annual Financial Statements, in the amount of **VND 1,000,000 – Sub-item 4254**.

A penalty is imposed for the act of making incorrect tax declarations resulting in a deficiency in the amount of tax payable, as prescribed in Point b, Clause 3, Article 44 of the Law on Tax Administration No. 108/2025/QH15 dated December 10, 2025; Clause 1, Article 16 of the Government's Decree No. 125/2020/ND-CP dated October 19, 2020; and Point 1, Article 3 of the Government's Decree No. 310/2025/ND-CP dated December 2, 2025, at the rate of 20% of the additional tax payable determined through the tax inspection, in the amount of **VND 64,614,093 – Sub-item: 4254**.

b. Additional penalties (if any): None.

c. Remedial measures:

c.1. The Company is required to fully pay the deficient amount of tax into the State Treasury in accordance with Clause 2, Article 16 of the Government's Decree No. 125/2020/ND-CP dated October 19, 2020, in the amount of **VND 323,070,464**. Specifically:

+ Full payment of the outstanding Value Added Tax (VAT) *(Sub-item 1701)* in the amount of **VND 19,165,170** (2024: VND 9,367,938; 2025: VND 9,797,232).

+ Full payment of the outstanding Corporate Income Tax (CIT) *(Sub-item 1052)* in the amount of **VND 303,905,294** (2024: VND 229,994,007; 2025: VND 73,911,287).

c.2. Late payment interest on tax as prescribed in Point a, Clause 2, Article 59 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019; Clause 2, Article 16 of the Government's Decree No. 125/2020/ND-CP dated October 19, 2020; and Point a, Clause 2, Article 16 of the Law on Tax Administration No. 108/2025/QH15 dated December 10, 2025, amounts to **VND 47,159,883**, comprising:

+ Late payment interest on Value Added Tax (VAT) *(Sub-item 4931)* in the amount of **VND 2,647,163**.

+ Late payment interest on Corporate Income Tax (CIT) *(Sub-item 4918)* in the amount of **VND 44,512,721**.

The above late payment interest is calculated up to and including October 30, 2026. Son Ha Energy Development Joint Stock Company shall be responsible for calculating and paying the late payment interest accruing from October 31, 2026, until the date on which the outstanding tax, administrative fines and late payment interest are actually paid into the State Treasury in accordance with regulations.

The total amount of outstanding tax, administrative fines and late payment interest is **VND 435,844,440** (In words: Four hundred thirty-five million, eight hundred forty-four thousand, four hundred forty Vietnamese dong).

Son Ha Energy Development Joint Stock Company is required to fully and promptly pay the outstanding tax, administrative fines and late payment interest upon issuance of the tax authority's handling decision.

*Deadline for implementing the remedial measures: 10 days from the date of receipt of this Decision.

*All expenses incurred in organizing the implementation of the remedial measures shall be borne by the violating organization named in this Article.

Article 2. This Decision shall take effect from the date of signing.

Article 3. This Decision shall be:

1. Delivered to Mr. Tran Ngoc Hung, as the legal representative of the violating organization named in Article 1 of this Decision, for compliance.

Within 10 days from the date of receipt of this Decision, the organization named in Article 1 shall strictly comply with this penalty decision. The fine specified in Article 1 shall be paid into Account No. 7111 at the State Treasury of Region I – Transaction Office No. 17, tax collection authority: Tax Sub-Department No. 24 of Hanoi City.

If Son Ha Energy Development Joint Stock Company fails to voluntarily comply with this Decision within the prescribed time limit, enforcement measures shall be taken in accordance with the law. For each day of late payment of the fine, the violating individual or organization shall pay an additional amount equivalent to 0.05% of the total unpaid fine.

Son Ha Energy Development Joint Stock Company has the right to lodge a complaint against or initiate legal proceedings in respect of this Decision in accordance with the law.

2. Sent to the State Treasury of Region I for collection of the fine.

3. To the Heads of the following Divisions: Inspection Division No. 2 and Tax Sub-Department No. 24 of Hanoi City for implementation of this Decision./.

Recipients:
- As stated in Article 3;
- Archived at: Office Records, Inspection Division No. 2.

FOR THE HEAD

DEPUTY HEAD OF THE CITY TAX OFFICE

Nguyễn Anh Dũng