**DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY**

**No:** 40/2026/CBTT-DRI
*Ref: Disclosure of Information on Administrative Tax Penalty Decision*

**SOCIALIST REPUBLIC OF VIET NAM**
**Independence – Freedom – Happiness**
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***DakLak, November*** 04***, 2026***

# INFORMATION DISCLOSURE ON THE ELECTRONIC INFORMATION PORTAL OF THE STATE SECURITIES COMMISSION AND THE STOCK EXCHANGE

***To:*** **- The State Securities Commission of Viet Nam**
**- Hanoi Stock Exchange**

Name of company**: DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY (DRI)**

Address: 59 Cao Thang str, Tan An Ward, Dak Lak Province

Telephone: 0084-262-3867676 Fax: 0084-262-3865303

Website: www.dri.com.vn Email: dri@dri.com.vn

Stock symbol at Ha Noi stock exchange: DRI

Submitted by: **Mrs Nguyen Thi Hai**

Position: Corporate governance officer – Authorized person for information disclosure

Telephone: 0084-262-3867676

CÔNG TY CỔ PHẦN ĐẦU TƯ CAO SU ĐẮK LẮK
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Information disclosure type:

☒ 24 hours ☐ 72 hours ☐ Upon request ☐ Extraordinary ☐ Periodical

**Contents of information disclosure:**

**Decision No. 2790/QD-XPHC dated November 03, 2026, issued by the Tax Department of Dak Lak Province on Administrative Tax Penalty.**

On November 04, 2026, Dak Lak Rubber Investment Joint Stock Company received Decision No. 2790/QD-XPHC dated November 03, 2026, issued by the Tax Department of Dak Lak Province regarding an administrative tax penalty. Details are provided in the attachment.

This information has been published on the official website of Daklak Rubber Investment Joint Stock Company on November 04, 2026, at the following link: http://www.dri.com.vn under the section Media / Announcements.

We hereby certify that the disclosed information is true and accurate, and we take full legal responsibility for the contents of the disclosed information.

Respectfully announced./.

***Attachments:***
- Decision No. 2790/QD-XPHC.

**AUTHORIZED PERSON FOR INFORMATION DISCLOSURE**

M.S.D.N: 6001271719 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ CAO SU ĐẮK LẮK
P.TÂN AN - T.ĐẮK LẮK

**Nguyen Thi Hai**

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| **TAX DEPARTMENT OF DAK LAK PROVINCE** | **SOCIALIST REPUBLIC OF VIETNAM** |
| ---------- | **Independence - Freedom - Happiness** |
| **No.: 2490/QĐ-XPHC** | ---------- |
| | *Dak Lak, November 03, 2026* |

# DECISION

## On Administrative Sanctions for Tax Violations

## THE HEAD OF TAX AUTHORITY OF DAK LAK PROVINCE

*- Pursuant to Articles 37, 68, 70, 78, and 85 of the Law on Handling of Administrative Violations dated June 20, 2012, and the Law amending and supplementing a number of articles of the Law on Handling of Administrative Violations dated November 13, 2020;*

*- Pursuant to Law on Tax Administration No. 108/2025/QH15 dated December 10, 2025, and guiding implementation documents;*

*- Pursuant to Tax Laws and guiding implementation documents;*

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

*- Pursuant to Decree No. 310/2025/NĐ-CP dated December 02, 2025, of the Government amending and supplementing a number of articles of Decree No. 125/2020/NĐ-CP dated October 19, 2020, of the Government on administrative sanctions for tax and invoice violations;*

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

*- Pursuant to Decree No. 68/2025/NĐ-CP dated March 18, 2025, of the Government amending and supplementing a number of articles of Decree No. 118/2021/NĐ-CP dated December 23, 2021, of the Government;*

*- Pursuant to Decree No. 190/2025/NĐ-CP dated July 01, 2025, of the Government amending and supplementing a number of articles of Decree No. 118/2021/NĐ-CP dated December 23, 2021, detailing a number of articles and implementation measures of the Law on Handling of Administrative Violations, as amended and supplemented by Decree No. 68/2025/NĐ-CP dated March 18, 2025, of the Government;*

*- Pursuant to the Tax Audit Minutes recorded on October 30, 2026, by the Audit Team established under Decision No. 2609/QĐ-DLA dated October 16, 2026, of the Head of Dak Lak Province Tax Authority regarding tax audit for Dak Lak Rubber Investment Joint Stock Company;*

*- Pursuant to Decision No. 2425/QĐ-DLA dated September 23, 2026, of the Head of Dak Lak Province Tax Authority on the assignment of responsibilities and entities in charge for the leadership of Dak Lak Province Tax Authority;*

*- Pursuant to Decision No. 2466/QĐ-DLA dated September 28, 2026, of the Head of Dak Lak Province Tax Authority on Delegation of Power and Authorization for the leadership of Dak Lak Province Tax Authority.*

**HEREBY DECIDES:**

**Article 1.**

**1. To impose administrative sanctions on the following organization:**

• **Name of organization:** DAK LAK RUBBER INVESTMENT JOINT STOCK COMPANY.

• **Head office address:** No. 59 Cao Thang, Tan An Ward, Dak Lak Province.

• **Enterprise Identification Code:** 6001271719.

• Dak Lak Rubber Investment Joint Stock Company (Foreign name: DAK LAK RUBBER INVESTMENT JOINT STOCK COMPANY, abbreviated as "DRI"), operating under Enterprise Registration Certificate No. 6001271719, first issued on February 24, 2012, and registered for the 10th amendment on June 26, 2026, by the Enterprise Management Division - Department of Finance of Dak Lak Province.

• **Legal Representative:** Nguyen Do. Gender: Male. Title: General Director.

**2. Has committed the following administrative violations:**

• Act of incorrect tax declaration leading to an underpayment of Corporate Income Tax (CIT) for the year 2025.

• Act of incorrect Value Added Tax (VAT) declaration for July and August 2025, which did not result in an underpayment of tax payable.

**3. Statutory provisions applied:**

• The act of incorrect tax declaration resulting in an underpayment of CIT for 2025, where the unit recorded economic transactions giving rise to tax obligations promptly and fully in accounting books, constitutes a violation under Point a, Clause 1, Article 142 of Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019. Form of sanction as provided at Point c, Clause 2, Article 138 of Law on Tax Administration No. 38/2019/QH14. The administrative tax fine rate for incorrect declaration leading to underpaid tax amount is applied pursuant to Point a, Clause 1, Article 16 of Decree No. 125/2020/NĐ-CP dated October 19, 2020, of the Government.

Late payment interest calculated from April 01, 2026 to June 30, 2026 is applied under Point a, Clause 2, Article 59 of Law on Tax Administration No. 38/2019/QH14; from July 01, 2026 onwards is applied under Clause 2, Article 16 of Law No. 108/2025/QH15 dated December 10, 2025.

• The act of incorrect VAT declaration for July and August 2025 without causing tax underpayment is identified as an incorrect declaration under Point d, Clause 1, Article 141 of Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019, as prescribed in Clause 3, Article 16 of Decree No. 125/2020/NĐ-CP dated October 19, 2020, of the Government. The administrative fine rate for incorrect declaration is applied under Point b, Clause 3, Article 12 of Decree No. 125/2020/NĐ-CP dated October 19, 2020, of the Government.

**4. Aggravating circumstances:** None.

**5. Mitigating circumstances:** None.

**6. Subject to administrative sanctions and remedial measures as follows:**

**a) Principal sanction:**

• Administrative fine of: **VND 18,200,000** *(In words: Eighteen million two hundred thousand Vietnamese Dong)*, of which:

- Fine for VAT procedural violation (Sub-item 4254): VND 13,000,000.
- Fine for incorrect declaration leading to CIT underpayment (Sub-item 4254): VND 5,200,000.

**b) Additional sanctions:** None.

**c) Remedial measures:**

• Collection of CIT arrears (Sub-item 1052): **VND 26,000,000** *(In words: Twenty-six million Vietnamese Dong)*.

• Late payment interest on CIT (Sub-item 4918): **VND 1,661,400** *(In words: One million six hundred sixty-one thousand four hundred Vietnamese Dong)*.

• **Total amount of tax arrears, fines, and late payment interest: VND 45,861,400** *(Forty-five million eight hundred sixty-one thousand four hundred Vietnamese Dong)*.

**• Other remedial measures:**

+ Require the unit to adjust downward the deductible VAT of 2025 carried forward to 2026 by: **VND 693,696,403**.

Time limit for executing remedial measures is **10 days** from the date of receipt of this Decision.

All costs for executing remedial measures shall be borne by Dak Lak Rubber Investment Joint Stock Company.

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

**Article 3. This Decision shall be:**

1. Delivered to Mr. Nguyen Do, representative of Dak Lak Rubber Investment Joint Stock Company, for execution.

Dak Lak Rubber Investment Joint Stock Company named in Article 1 must strictly comply with this Sanctioning Decision. If past the deadline Dak Lak Rubber Investment Joint Stock Company does not voluntarily comply, enforcement measures will be applied in accordance with law, and for each day of late payment of fine, Dak Lak Rubber Investment Joint Stock Company must pay an additional 0.05% per day on the total unpaid fine amount.

a) Dak Lak Rubber Investment Joint Stock Company shall remit money into State Budget revenue account No. 7111 opened at Transaction Office No. 7 - State Treasury Region XIV, collecting agency name: Tax Department of Dak Lak Province, collecting agency code: 1055364, administrative area code: 24163, upon receiving the tax adjustment decision from Dak Lak Province Tax Authority within 10 days from the date of receipt of this Decision.

b) Seizure of property to guarantee enforcement of sanction decision against Dak Lak Rubber Investment Joint Stock Company: None.

c) Dak Lak Rubber Investment Joint Stock Company has the right to lodge an administrative complaint or file an administrative lawsuit against this Decision in accordance with provisions of law.

2. Sent to Transaction Office No. 7 - State Treasury Region XIV for revenue collection.

3. Sent to Inspection Division No. 2 and Enterprise Support and Management Division No. 1 under Dak Lak Province Tax Authority to organize the implementation of this Decision./.

***Recipients:***
- As per Article 3;
- Head of Tax Authority;
- Saved: Archives, Inspection Div. 2 (02b).

**FOR THE HEAD OF TAX AUTHORITY OF DAK LAK PROVINCE**
**DEPUTY HEAD OF TAX AUTHORITY**

*(Signed and Sealed)*

**Le Anh Thong**