CÔNG TY CỔ PHẦN BV LAND	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
BV LAND JOINT STOCK COMPANY	**Độc lập – Tự do – Hạnh phúc**
Số/No. 45/2026/CBTT - BVL	***SOCIALIST REPUBLIC OF VIETNAM***
	Independence - Freedom – Happiness

Hà Nội, ngày 19 tháng 11 năm 2026

Hanoi, November 19, 2026

CÔNG BỐ THÔNG TIN BẤT THƯỜNG

EXTRAORDINARY INFORMATION DISCLOSURE

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

1. **Tên tổ chức/Name of organization: Công ty Cổ phần BV Land/ *BVLand Joint Stock Company***

- Mã chứng khoán/Mã thành viên/ *Stock code/ Broker code:* BVL
- Địa chỉ/*Address:* Tầng 4, Tòa nhà Rivera Park, Số 69 Đường Vũ Trọng Phụng, Phường Thanh Xuân, TP Hà Nội / *4th Floor, Rivera Park Building, No. 69 Vu Trong Phung Street, Thanh Xuan Ward, Hanoi City, Vietnam*
- Điện thoại liên hệ/*Tel.:* 024.355 60999 Fax: 024 3556 0088
- E-mail:

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

- Quyết định xử phạt vi phạm hành chính về thuế số 18870/QĐ-HAN-KTr3-XPHC ngày 18/11/2026 của Cục thuế Thành phố Hà Nội.
- *Decision on Penalties for Administrative Violations in Taxation No. 18870/QĐ-HAN-KTr3-XPHC dated 18/11/2026 of the Hanoi Tax Department.*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 19/11/2026 tại đường dẫn https://bvland.vn/danh-muc-quan-he-co-dong./ *This information was published on the company's website on* 19/11/2026, *as in the link https://bvland.vn/danh-muc-quan-he-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 certify that the information provided is true and correct and we bear the full responsibility to the law.*

Tài liệu đính kèm/*Attached documents:*

Quyết định XPVPHC số: 18870/QĐ-HAN-KTr3-XPHC

Decision on Administrative Penalties No.: 18870/QĐ-HAN-KTr3-XPHC

CÔNG TY CỔ PHẦN BV LAND

Digitally signed by CÔNG TY CỔ PHẦN BV LAND
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Đại diện tổ chức

Organization representative

Người đại diện theo pháp luật

Legal representative

CÔNG TY CỔ PHẦN BV LAND
BVland
M.S.D.N:0102983609

LÝ TUẤN ANH

MR.LY TUAN ANH

TAX DEPARTMENT
HANOI CITY TAX BRANCH

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 18870/QĐ-HAN-KTr3-XPHC

Hanoi, 18 November 2026

DECISION
On Penalties for Administrative Violations in Taxation

HEAD OF HANOI CITY TAX BRANCH

Pursuant to Article 57, Article 68, Article 78 and Article 85 of the Law on Handling of Administrative Violations dated 20 June 2012 (amended and supplemented in 2020);

Pursuant to the Law on Tax Administration No. 108/2025/QH15 dated 10 December 2025 of the National Assembly and its implementing guidelines;

Pursuant to Decree No. 125/2020/NĐ-CP dated 19 October 2021 of the Government prescribing penalties for administrative violations in taxation and invoices;

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

Pursuant to Decision No. 1376/QĐ-CT dated 30/06/2025 of the Director General of the Tax Department prescribing the functions, tasks, powers and organizational structure of the provincial and municipal Tax Branches under the Tax Department;

Pursuant to Decision No. 3736/QĐ-CT dated 31/12/2025 of the Director General of the Tax Department prescribing the functions, tasks and powers of the Office and the Divisions of the provincial and municipal Tax Branches;

Pursuant to Decision No. 13204/QĐ-HAN dated 06/8/2026 of the Head of Hanoi City Tax Branch on the delegation of the regular power to impose penalties for administrative violations in taxation and invoices under the Law on Handling of Administrative Violations in the fields, and to the units, under and affiliated to the Branch;

Pursuant to the tax inspection minutes signed on 18/11/2026 between BV Land Joint Stock Company and the Inspection Team under Decision No. 16995/QĐ-HAN-KTr3 dated 21/10/2026 of Hanoi City Tax Branch on tax inspection at the taxpayer's premises;

Considering the proposal of the Head of Tax Inspection Division No. 3 - Hanoi City Tax Branch;

HEREBY DECIDES:

Article 1. Imposing penalties for administrative violations on the following organization:

1. BV Land Joint Stock Company;

Tax code: 0102983609;

Address: 4th Floor, Rivera Park Building, No. 69 Vu Trong Phung Street, Thanh Xuan Ward, Hanoi City

BV Land Joint Stock Company holds the Enterprise Registration Certificate for Joint Stock Company No. issued by the Hanoi Department of Planning and Investment, first registered on 21/10/2008. 24th amendment registration issued by the Department of Finance on 12/6/2026.

Legal representative: Ly Tuan Anh Gender: Male.

Position: General Director

2. Has committed the following administrative violations:

- VAT: The Company declared and deducted VAT on purchases of goods and services from taxpayers that were not operating at their registered addresses before the tax authority issued the notice, taxpayers that had temporarily suspended business operations, and communication expenses that did not belong to the Company; and incorrectly declared the indicator for adjustments (increase/decrease) of tax payable in the previous period, resulting in underpaid VAT payable.

- CIT: The Company recorded expenses for purchases of goods and services from taxpayers that were not operating at their registered addresses before the tax authority issued the notice, taxpayers that had temporarily suspended business operations, communication expenses that did not belong to the Company, and donation expenses made to improper recipients, resulting in underpaid CIT payable.

3. The administrative violations are provided for in:

Clause 1, Article 16 of Decree No. 125/2020/NĐ-CP dated 19/10/2020 of the Government.

4. Aggravating circumstances: None.

5. Mitigating circumstances: None.

6. Subject to the following penalty forms and remedial measures:

a) Principal penalty form:

- Penalty for incorrect declaration at the rate of 20%, amount: VND 53,723,115 on the additional tax assessed through inspection pursuant to Point c, Clause 2, Article 138 of the Law on Tax Administration No. 38/2019/QH14 dated 13/6/2019 and Clause 1, Article 16 of Decree No. 125/2020/NĐ-CP dated 19/10/2020 of the Government, due to incorrect declaration resulting in underpaid tax.

b) Additional penalty form: None.

c) Remedial measures:

* Details of the measures: Pay in full the underpaid tax:

- Additional VAT payable assessed through inspection (Sub-item 1701), amount: VND 44,088,384 *(Year 2022: VND 42,078,685, Year 2023: VND 2,044,676, Year 2024: decrease of VND 4,000,000, Year 2025: VND 3,965,023).*

- Additional CIT payable assessed through inspection (Sub-item 1052), amount: VND 213,209,755 *(Year 2022: VND 93,299,949, Year 2024: VND 62,489,762, Year 2025: VND 57,420,044).*

- Late payment interest, amount: VND 75,521,031 pursuant to Point a, Clause 2, Article 59 of the Law on Tax Administration No. 38/2019/QH14 dated 13/6/2019 and Clause 2, Article 16 of Decree No. 125/2020/NĐ-CP dated 19/10/2020 of the Government, due to late payment of tax.

+ Late payment interest on CIT (Sub-item 4918): VND 52,486,977.

+ Late payment interest on VAT (Sub-item 4931): VND 23,034,054.

The above late payment interest is calculated up to the end of 20/11/2026. BV Land Joint Stock Company is required to self-calculate and pay the late payment interest from 21/11/2026 until the date the late-paid tax is paid in full into the State budget.

The total amount of back taxes, penalty and late payment interest is: VND 386,542,285 *(Three hundred eighty-six million, five hundred forty-two thousand, two hundred eighty-five Vietnam dong).*

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

Article 3. This Decision shall be:

1. Assigned to Mr. Ly Tuan Anh, General Director of BV Land Joint Stock Company, who represents the violating organization named in Article 1 of this Decision, for compliance.

BV Land Joint Stock Company must strictly comply with this penalty decision. If BV Land Joint Stock Company fails to voluntarily comply within the prescribed time limit, it shall be subject to enforcement in accordance with the law, and for each day of late payment of the fine, the violating organization must pay an additional 0.05% of the total unpaid fine.

BV Land Joint Stock Company shall pay the fine into account No. 7111 - Transaction Office No. 5 - State Treasury Region I, revenue-collecting authority: Hanoi City Tax Branch, within 10 days from the date of receipt of this Decision.

BV Land Joint Stock Company has the right to lodge a complaint or file an administrative lawsuit against this Decision in accordance with the law.

2. Sent to Transaction Office No. 5 - State Treasury Region I for collection of the fine.

3. Sent to Tax Inspection Division No. 3 and Enterprise Management and Support Division No. 4 of Hanoi City Tax Branch for implementation./.

Recipients:
- As stated in Article 3;
- Archived: Administration; Tax Inspection Division No. 3 - Bttnga (3 copies).

ON BEHALF OF THE HEAD OF HANOI CITY TAX BRANCH
DEPUTY HEAD OF HANOI CITY TAX BRANCH

[Signed and sealed]

MR.NGUYEN TIEN MINH