VAN LANG TECHNOLOGY DEVELOPMENT AND INVESTMENT JOINT STOCK COMPANY	**THE SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom – Happiness**
No.: 57/2026/CBTT-VLA	*Ha Noi, day 25 month 11 year 2026*

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN CÔNG NGHỆ VĂN LANG

Digitally signed by CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN CÔNG NGHỆ VĂN LANG
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EXTRAORDINARY INFORMATION DISCLOSURE

To: Vietnam Exchange

Hanoi Stock Exchange

1. Name of organization: VAN LANG TECHNOLOGY DEVELOPMENT AND INVESTMENT JOINT STOCK COMPANY

- Stock code: VLA

- Address: No. 81, Tran Hung Dao Street, Cua Nam Ward, Hanoi City

- Tel.: 02466.555.854 Fax:

- E-mail: vlagroup.jsc@gmail.com

2. Contents of disclosure: On 25 November 2026, Van Lang Technology Development and Investment Joint Stock Company received Decision No. 29447/QĐ-TCS1-KTr2-XPHC dated 23 November 2026, issued by Hanoi commune - level Tax Office No.1, on administrative penalties for tax violations.

3. This information was published on the company's website on 25/11/2026 (date), as in the link vla.vn

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

Attached documents:
- Decision No. 29447/QĐ-TCS1-KTr2-XPHC dated November 23, 2026.

Organization representative
Legal representative
(Signature, full name, position, and seal)

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN CÔNG NGHỆ VĂN LANG

GIÁM ĐỐC
Nguyễn Hữu Thuận

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HANOI TAX OFFICE
HANOI COMMUNE – LEVEL TAX OFFICE NO.1

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 29447/QĐ-TCS1-KTr2-XPHC

Hoan Kiem, 23 November 2026

DECISION

Regarding administrative penalties for tax violations

THE HEAD OF HANOI COMMUNE – LEVEL TAX OFFICE NO.1

Pursuant to the Law on Handling of Administrative Violations (as amended and supplemented in 2020);

Pursuant to the Law on Handling of Administrative Violations dated 20 June 2012;

Pursuant to the Law on Tax Administration;

Pursuant to Decree No. 125/2020/NĐ-CP dated 19 October 2020 of the Government on penalties for administrative violations related to taxes and invoices;

Pursuant to Decree No. 102/2021/NĐ-CP dated 16 November 2021 of the Government amending and supplementing a number of articles of the Decrees on penalties for administrative violations in the fields of taxes and invoices; customs; insurance business and lottery business; management and use of public assets; thrift practice and waste prevention; national reserves; the State Treasury; accounting and independent auditing;

Pursuant to Decree No. 310/2025/NĐ-CP dated 02 December 2025 of the Government amending and supplementing a number of articles of Decree No. 125/2020/NĐ-CP dated 19 October 2020 of the Government on administrative penalties related to taxes and invoices;

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

Pursuant to Decision No. 1377/QĐ-CT dated 30 June 2025 of the Director General of the Department of Taxation defining the functions, tasks and powers of Grassroots Tax Offices under provincial and municipal Tax Departments.

Pursuant to the recommendations set out in the Tax Inspection Minutes signed on 19 November 2026 between the Inspection Team Van Lang Technology development and Investment Joint Stock Company) under Decision No. 28027/QĐ-TCS1-KTr2 dated 03 November 2026 of the Manager of Hanoi commune - level Tax Office No.1;

Pursuant to Decision No. 12528/QĐ-TCS1 dated 29 June 2026 of the Manager of Hanoi commune - level Tax Office No.1 on the delegation of authority to impose penalties for administrative violations;

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HEREBY DECIDES:

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

1. Van Lang Technology development and Investment Joint Stock Company;

Tax identification number: 0102459018;

Address: No. 81 Tran Hung Dao Street, Cua Nam Ward, Hanoi City.

Enterprise Registration Certificate No. 0102459018, issued by Hanoi City on 07 November 2007.

Legal representative: Nguyen Huu Thuan Gender: Male

Position: Director

2. Has committed the following administrative violations:

- Regarding value-added tax (VAT): The Company declared for deduction certain input invoices not in accordance with regulations, resulting in a shortfall of VAT payable for Q1/2023, Q1/2024, Q4/2024, Q1/2025 and Q2/2025. The economic transactions have been fully recorded in the accounting books, invoices and lawful supporting documents.

- Regarding corporate income tax (CIT): The Company incorrectly declared certain items and accounted for certain expenses not in accordance with regulations, resulting in a shortfall of CIT payable for 2023, 2024 and 2025. The economic transactions have been fully recorded in the accounting books, invoices and lawful supporting documents.

- Regarding invoices: The Company issued 97 invoices (from No. 85 to No. 181 dated 18 November 2026) at a time not in accordance with the law.

3. The administrative violations are prescribed in:

- Clause 1, Article 16 of Decree No. 125/2020/NĐ-CP dated 19 October 2020 of the Government, for the act of incorrect declaration resulting in a shortfall of VAT and CIT payable.

- Item e, Point a, Clause 14, Article 1 of Decree No. 310/2025/NĐ-CP dated 02 December 2025 of the Government, for the act of issuing 97 invoices at a time not in accordance with the law.

4. Aggravating circumstances: None.

5. Mitigating circumstances: None.

6. The following penalties and remedial measures are applied:

a) Principal penalty: Monetary fine

Specifically:

- Fine for incorrect declaration at the rate of 20% of the additional tax amount determined through inspection, as prescribed in Clause 1, Article 16 of Decree No. 125/2020/NĐ-CP dated 19 October 2020 of the Government, for the act of incorrect declaration resulting in a shortfall of VAT payable; amount: VND 16,618,705 (Sub-item 4254).

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- Fine: VND 40,000,000 as prescribed in Item e, Point a, Clause 14, Article 1 of Decree No. 310/2025/NĐ-CP dated 02 December 2025 of the Government, for the act of issuing 97 invoices at a time not in accordance with the law (Sub-item 4254).

Total fine: VND 56,618,705 *(Fifty-six million, six hundred eighteen thousand, seven hundred and five dong).*

b) Additional penalty: None.

c) Remedial measures:

- Payment in full of the VAT shortfall (Sub-item 1701); amount: VND 4,578,304. (2023: VND 1,410,864; 2024: VND 2,616,480; 2025: VND 550,960)

- Payment in full of the CIT shortfall (Sub-item 1052); amount: VND 78,515,221. (2023: VND 27,658,217; 2024: VND 35,960,720; 2025: VND 14,896,284);

- Payment of late payment interest; amount: VND 16,803,452, as prescribed in Point a, Clause 2, Article 16 of the Law on Tax Administration No. 108/2025 dated 10 December 2025 and Clause 2, Article 16 of Decree No. 125/2020/NĐ-CP dated 19 October 2020 of the Government. Specifically:

+ Late payment interest on VAT (Sub-item 4931): VND 1,328,688

+ Late payment interest on CIT (Sub-item 4918): VND 15,474,764

The above late payment interest is calculated up to the end of 19 November 2026. Van Lang Technology Investment and Development Joint Stock Company is responsible for self-calculating and paying the late payment interest accrued from the day after 19 November 2026 until the date of actual payment of the above tax arrears and fines into the State Budget in accordance with regulations.

Total tax arrears, fines and late payment interest: VND 156,515,682 *(In words: One hundred fifty-six million, five hundred fifteen thousand, six hundred and eighty-two dong).*

* Other remedial measures (if any): None

* All costs of organizing the enforcement of the remedial measures shall be borne by the violating organization named in this Article.

Article 2. This Decision takes effect from 23 November 2026.

Article 3. This Decision shall be:

1. Delivered to Mr./Ms. Nguyen Huu Thuan, the representative of Van Lang Technology development and Investment Joint Stock Company, for compliance.

Within 10 days from the date of receipt of this Decision, the organization and individual named in Article 1 must strictly comply with this penalty decision. Van Lang Technology development and Investment Joint Stock Company shall pay the fines into account 7111 of Transaction Office No. 3 - State Treasury of Region I (revenue-managing authority: Cua Nam Ward - Hanoi commune - level Tax Office No.1).

Van Lang Technology development and Investment Joint Stock Company must strictly comply with this penalty decision. If, upon expiry of the time limit, Van Lang Technology

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development and Investment Joint Stock Company y fails to voluntarily comply, it shall be subject to enforcement in accordance with the law.

Van Lang Technology development and Investment Joint Stock Company has the right to file a complaint or initiate an administrative lawsuit against this Decision in accordance with the law.

2. Sent to Transaction Office No. 3 - State Treasury of Region I for collection of the fines.

3. Sent to the Team Leaders of the following Teams: Inspection Team No. 2 and the Enterprise Management and Support Team, for implementation./.

Recipients:
- As stated in Article 3;
- Head of the Grassroots Tax Office (for reporting);
- Archived: Clerical Office (VT), KTr2_NTNgọc. (06)

FOR THE HEAD OF THE GRASSROOTS TAX OFFICE
DEPUTY HEAD OF THE GRASSROOTS TAX OFFICE

(Signed and sealed)

Dang Hoang Diep

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