

No : 12 /NQ-HĐQT

Da Nang, January 27 , 2026

DISCLOSURE OF INFORMATION

To:- State Securities Commission;
- Hanoi Stock Exchange.

- Name of organization : THUAN PHUOC SEAFOODS AND TRADING CORPORATION
- Head office: No. 02 Bui Quoc Hung Street, Da Nang Seafood Services Industrial Zone, Son Tra Ward, Da Nang City, Viet Nam.
- Telephone: +84 236 3920920, Fax: +84 236 3923308
- Email: info@thuanphuoc.vn
- Trading system: UPCOM
- Stock code: THP
- Person in charge of information disclosure: Ms. Nguyen Thi Phi Anh
- Position: General Director
- Type of disclosed information:

☒ Extraordinary information(24 hours); ☐ Upon request; ☐ Periodic information

Contents of information disclosure :

On January 27, 2026, Thuan Phuoc Seafood and Trading Joint Stock Company received Decision No. 113/QĐ-XPHC-DAN dated January 19, 2026 issued by the Da Nang City Tax Department regarding administrative penalties for tax violations. The Company hereby discloses information on this decision as detailed in the attached document.

This information has been published on the Company's official website at the following link: <http://www.thuanphuoc.vn> (Investor Relations section).

We hereby commit that the above information is true and accurate, and we take full responsibility before the law for the contents of the disclosed information.

THUAN PHUOC SEAFOODS AND TRADING CORPORATION
GENERAL DIRECTOR

Recipients:

- As above;
- Board of Directors,
Board of Supervisors,
General Director;
- Company website;
- Archives.



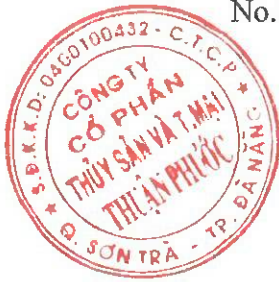
NGUYEN THI PHI ANH

Attached documents:

- Decision No. 113/QĐ-XPHC-DAN dated January 19, 2026.

No.: 113/QĐ-XPHC-DAN

Da Nang, January 19, 2026



DECISION

On administrative penalties for tax violations

HEAD OF DA NANG CITY TAX DEPARTMENT

Pursuant to Articles 57, 68, 70, 78, and 85 of the Law on Handling of Administrative Violations (as amended and supplemented in 2020);

Pursuant to the Law on Tax Administration dated June 13, 2019, and its amendments and supplements;

Pursuant to Decree No. 129/2013/NĐ-CP dated October 16, 2013 of the Government on administrative penalties for tax violations and enforcement of tax-related administrative decisions;

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

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

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

Pursuant to Decision No. 28/QĐ-DAN dated January 08, 2026 of the Head of Da Nang City Tax Department on assignment of areas and units in charge for the leadership of Da Nang City Tax Department;

Pursuant to Decision No. 69/QĐ-DAN dated January 12, 2026 of the Head of Da Nang City Tax Department on delegation of authority to impose administrative penalties to Deputy Heads of Da Nang City Tax Department;

Pursuant to the Tax Inspection Minutes dated January 13, 2026 between the Tax Inspection Team established under Decision No. 3440/QĐ-DAN dated December 24, 2023 of the Head of Da Nang City Tax Department and Thuan Phuoc Seafoods and Trading Corporation;

According to the proposal of the Head of Inspection Division No. 2 – Tax Department.

DECISION:

Article 1. Administrative penalties are imposed on the following organization: Thuan Phuoc Seafoods and Trading Corporation.

Head office address: 02 Bui Quoc Hung, Tho Quang Fisheries Service Industrial Zone, Son Tra Ward, Da Nang City;

Tax identification number: 0400100432;

Business registration certificate number 0400100432 issued by the Department of Planning and Investment of Da Nang City on June 29, 2007, with the 10th amendment registered on July 9, 2025;



Legal representative: Nguyen Thi Phi Anh; Gender: Female; Title: General Director.

2. Administrative violations have been committed:

- Incorrect declarations that do not result in a shortfall in tax payable or an increase in tax refunds in the tax period of June 2025; incorrect declarations that result in an increase in deductible VAT and VAT refunds that have not yet been processed in the tax periods of July 2025, August 2025, and September 2025.
- The act of issuing invoices at the wrong time according to the law on invoices for the sale of goods and provision of services (04 invoices).

3. Administrative violations stipulated in: Clause 3, Article 12 and Clause 3, Article 16 of Government Decree No. 125/2020/ND-CP and Point a, Clause 4, Article 24 of Government Decree No. 125/2020/ND-CP dated October 19, 2020, regulating administrative penalties for tax and invoice violations;

4. Mitigating circumstances: none.

5. Aggravating circumstances: repeat offense of false declaration (The company continued to commit the violation for which it had already been penalized according to Decision No. 2350/QĐ-XPHC-DAN dated November 3, 2025).

6. The following penalties and remedial measures will be applied:

a) Main forms of punishment:

- Fines will be imposed for incorrect declarations that do not result in a shortfall in tax payable or an increase in tax refunds for the tax period of June 2025; and for incorrect declarations that result in an increase in deductible VAT and VAT refunds that have not yet been processed for the tax periods of July, August, and September 2025, as stipulated in Clause 3, Article 12 and Clause 3, Article 16 of Government Decree No. 125/2020/ND-CP, with a total fine of VND 28,600,000 (VND 6,500,000 + VND 6,500,000 x 10%) x 4 violations = VND 28,600,000).

- Fines were imposed for 04 violations of issuing invoices at the wrong time according to the law on invoices for the sale of goods and provision of services, with a total amount of: 24,000,000 VND (= 6,000,000 VND x 04 violations).

The total fine is: 52,600,000 VND (fifty-two million six hundred thousand dong).

b) Additional penalties (if any): None

c) Remedial measures:

- The full and timely payment of administrative fines is required, in accordance with the timeframe and account number specified in the Administrative Sanction Decision issued by the Da Nang City Tax Department.
- Declare an increase in the amount of deductible VAT from previous periods carried over on the VAT return for the tax period receiving the Processing Decision, amounting to: VND 383,228,354 (increase in the amount of deductible VAT carried over to the next period of the June 2025 tax period: VND 383,229,223 and decrease in the amount of deductible VAT carried over to the next period of the July 2025 tax period: VND 870).
- Deadline for implementing remedial measures: within 10 days from the date of receipt of this Decision.

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

Article 3. This decision is:



1. Ms. Nguyen Thi Phi Anh, the legal representative of Thuan Phuoc Seafoods and Trading Corporation, which is subject to the penalty as stated in Article 13 of this Decision, is hereby instructed to comply.

Thuan Phuoc Seafoods and Trading Corporation, named in Article 1, must strictly comply with this penalty decision. If the company fails to voluntarily comply within the specified time limit, enforcement will be carried out in accordance with the law, and for each day of delay in paying the fine, the violating individual or organization must pay an additional 0.05% of the total unpaid fine.

a) Thuan Phuoc Seafoods and Trading Corporation, named in Article 1, is subject to the penalty and must pay the fine to the State Treasury Region XIII according to the following information for state budget payment: Pay into account 7111 of Da Nang City Tax (collection agency code: 1054323) opened at the State Treasury Region XIII (State Accounting Department - 0161) within 10 days from the date of receiving this decision:

Chapter 554, Sub-item 4254, Amount: 52,600,000 VND;

b) Thuan Phuoc Seafoods and Trading Corporation has the right to appeal or initiate administrative litigation against this Decision in accordance with the law.

2. Send to the State Treasury of Region XIII to collect the fines.

3. Send this to the Head of Inspection Department No. 2 for implementation.

4. Send this to the Head of Business Management and Support Department No. 2 for their information and coordination in implementing this Decision./.

Receiving place:

- As Article 3;
- Head of City Tax;
- Save: VT, KTr2.

**FOR THE HEAD OF THE CITY TAX DEPARTMENT
DEPUTY HEAD OF THE CITY TAX DEPARTMENT**

Signed and sealed

PHAM DUC THUONG

