

**VIET NAM OCEAN SHIPPING
AGENCY CORPORATION**

No.: 187 /CBTT-VOSA

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom – Happiness

Ho Chi Minh City, May 21, 2026

INFORMATION DISCLOSURE

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

Company : VIET NAM OCEAN SHIPPING AGENCY CORPORATION
(VOSA CORPORATION)
Stock code : VSA
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Type of information disclosure:
☐ Periodic 24h ☒ 72h ☐ Upon request ☐ Other ☐

CONTENT OF INFORMATION DISCLOSURE:

On May 21, 2026, Viet Nam Ocean Shipping Agency Corporation received Decision No. 2989/QD-XPHC dated May 20, 2026, from the Ho Chi Minh City Tax Department regarding the "imposition of administrative penalties" on the Vung Tau Maritime Agency Branch of Viet Nam Ocean Shipping Agency Corporation.

This information was published on the website of Viet Nam Ocean Shipping Agency Corporation on May 21, 2026.

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

Recipients:

- As above;
- VOSA Website;
- Archived: QLCD, VT.

Information disclosure representative



Tran Cong Toan



TAXATION
HO CHI MINH CITY TAX OFFICE

No.: 2989 /QD-XPHC

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Ho Chi Minh City, May 20, 2026

DECISION

On administrative sanctioning of administrative violations

HEAD OF HO CHI MINH CITY TAX DEPARTMENT

Pursuant to Article 57, Article 68, Article 70, Article 78, Article 85 of the Law on Handling of Administrative Violations dated June 20, 2012; the Law amending and supplementing a number of articles of the Law on Handling of Administrative Violations and guiding documents for implementation;

Pursuant to the Law on Tax Administration No. 78/2006/QH11 dated November 29, 2006 and guiding documents for implementation;

Pursuant to the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019 and guiding documents for implementation;

Pursuant to the Law on Value Added Tax; the Law amending and supplementing a number of articles of the Law on Value Added Tax and guiding documents for implementation;

Pursuant to the Law on Personal income tax; the Law amending and supplementing a number of articles of the Law on Personal income tax and guiding documents for implementation;

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

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

Pursuant to Decision No. 910/QD-TPHCM dated February 02, 2026 of the Head of Ho Chi Minh City Tax Department on the assignment of fields and units in charge for the leadership of Ho Chi Minh City Tax Department;

Pursuant to Decision No. 917/QD-HCM dated February 02, 2026 of the Head of Ho Chi Minh City Tax Department on the delegation of authority to impose administrative sanctions;

Pursuant to the tax inspection minutes signed on May 20, 2026 by the Inspection Team according to Decision No. 2923/QD-TPHCM dated April 02, 2026 of the Head of Ho Chi Minh City Tax Department on tax inspection at the Branch of Viet Nam Ocean Shipping Agency Corporation - Vung Tau Maritime Agency.

DECISION:

Article 1.

1. Impose administrative sanctions on the organization named below:

Branch of Viet Nam Ocean Shipping Agency Corporation - Vung Tau Maritime Agency.

Address: No. 04 Quang Trung, Vung Tau Ward, Ho Chi Minh City.

Tax identification number: 0300437898-012.

Branch operation registration certificate No. 0300437898-012 issued by the Department of Planning and Investment of HCMC of Ba Ria - Vung Tau province for the first time on January 03, 2007. Certified for the 6th change on May 27, 2022.

Legal representative: Mr. Nguyen Dang Hai. Gender: Male.

Title: Director.

2. Implemented administrative violation: Incorrect declaration leading to a reduction in the tax amount payable.
3. Prescribed in: point a clause 1, point a clause 2, clause 3 Article 16; point d clause 1, clause 2 Article 17 Section 1 Chapter II of Decree No. 125/2020/ND-CP dated October 19, 2020 of the government stipulating administrative penalties for tax and invoice violations; clause 4 Article 5 of Law No. 71/2014/QH13 dated November 26, 2014 amending and supplementing a number of articles of tax laws; clause 3 Article 3 of Law No. 106/2016/QH13 dated April 06, 2016 amending and supplementing a number of articles of the Law on Value Added Tax, the Law on Special consumption tax and the Law on Tax Administration; clause 1, clause 2 Article 59 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019.
4. Aggravating circumstances: none.
5. Mitigating circumstances: none.
6. Subject to the following forms of sanction and remedial measures:
 - a) Main form of sanction:

Specifically:

Penalty for the act of incorrect declaration leading to a reduction in the tax amount payable in the amount of 5,767,808 VND (In words: Five million, seven hundred sixty-seven thousand, eight hundred and eight VND).
 - b) Additional form of sanction: none.
 - c) Remedial measures:



Specifically:

Compelled to pay the full amount of tax arrears into the state budget with a total amount of: 31,934,479 VND (In words: Thirty-one million, nine hundred thirty-four thousand, four hundred seventy-nine VND). In which:

- Arrears of Value Added Tax: 30,874,646 VND;
- Arrears of Personal income tax: 1,059,833 VND.
- Late payment interest on tax at the rate of 0.03%/day: 9,429,404 VND (In words: Nine million, four hundred twenty-nine thousand, four hundred and four VND).

The above late payment interest on tax is calculated up to the end of May 18, 2026. The Branch of Viet Nam Ocean Shipping Agency Corporation - Vung Tau Maritime Agency is responsible for self-calculating and paying the late payment interest from after May 18, 2026 to the day immediately preceding the actual payment of the tax arrears and penalties for incorrect declaration into the State Budget according to regulations.

The time limit for implementing remedial measures is 10 days from the date of receiving this Decision.

All costs for organizing the implementation of remedial measures shall be paid by the Branch of Viet Nam Ocean Shipping Agency Corporation - Vung Tau Maritime Agency being sanctioned as named in this Article.

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

Article 3. This Decision is:

1. Delivered to Mr. Nguyen Dang Hai, the legal representative of the Branch of Viet Nam Ocean Shipping Agency Corporation - Vung Tau Maritime Agency being sanctioned as named in Article 1 of this Decision for compliance.

The Branch of Viet Nam Ocean Shipping Agency Corporation - Vung Tau Maritime Agency named in Article 1 must strictly comply with this sanctioning decision. If the time limit expires and the Branch of Viet Nam Ocean Shipping Agency Corporation - Vung Tau Maritime Agency does not voluntarily comply, it will be subject to enforcement according to the provisions of the law, and for each day of late payment of the fine, the violating individual or organization must pay an additional 0.05% calculated on the total unpaid fine amount.

- a) The Branch of Viet Nam Ocean Shipping Agency Corporation - Vung Tau Maritime Agency being sanctioned as named in Article 1 must pay the tax arrears, late payment interest, and fines into the state budget revenue account No. 7111.1054370 at the State Treasury of Region II - Transaction Office No. 15, with the tax management agency being the Ho Chi Minh City Tax Department upon having the handling Decision of the Tax Authority within 10 days from the date of receiving this Decision.

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Details of each payment are as follows:

Item	Sub-item	Amount
1. Tax arrears		31,934,479
- <i>VAT</i>	1701	30,874,646
- <i>Personal income tax</i>	1001	1,059,833
2. Penalty for incorrect VAT declaration	4254	5,555,841
3. Penalty for incorrect Personal income tax declaration	4268	211,967
4. Late payment interest on tax		9,429,404
- <i>Late payment interest on VAT</i>	4931	9,414,142
- <i>Late payment interest on Personal income tax</i>	4917	15,262
Total		47,131,691

- b) The Branch of Viet Nam Ocean Shipping Agency Corporation - Vung Tau Maritime Agency has the right to file a complaint or initiate an administrative lawsuit against this Decision according to the provisions of the law.
2. Send to State Treasury of Region II, Transaction Office No. 15 for collection;
 3. Send to Inspection Division No. 8 and the Ho Chi Minh City Tax Inspection Team for implementation.
 4. Send to Business Management and Support Division No. 8, Office for information and coordination of implementation./.

Recipients:

- As Article 3;
- Archived: VT, KTr8 (nnhuan, 05b)

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

Thai Minh Giao

