VIETNAM OCEAN SHIPPING AGENCY CORPORATION	SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness
No. 447 /CBTT-VOSA	*Ho Chi Minh City, 31 October 2026*

EXTRAORDINARY INFORMATION DISCLOSURE

To: **Hanoi Stock Exchange**

1. Name of the organization: VIETNAM OCEAN SHIPPING AGENCY CORPORATION

- Securities code: VSA
- Address: 5th Floor, No. 12 Tan Trao, Tan My Ward, Ho Chi Minh City
- Contact telephone: (028) 54161820 / 54161821 / 54161822
- Fax: (028) 54161823 / 54161824
- E-mail: vosagroup@vosagroup.com

2. Content of the disclosed information:

On 30/10/2026, Vietnam Ocean Shipping Agency Corporation received Decision No. 7735/QĐ-XPHC dated 30/10/2026 of the Ho Chi Minh City Tax Office – Tax Department on the "imposition of administrative penalties for tax violations" on the Vietnam Ocean Shipping Agency Corporation.

3. This information was disclosed on the Company's website on 31/10/2026 at the link http://www.vosa.com.vn/

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

Recipients:
- As above;
- Posted on the VOSA Website;
- Filed: Shareholder Relations Dept., Clerical Office.

PERSON AUTHORIZED TO DISCLOSE INFORMATION

M.S.D.N: 0300437898 - C.T.C.P - CÔNG TY CỔ PHẦN ĐẠI LÝ HÀNG HẢI VIỆT NAM - P. TÂN MỸ - TP. HỒ CHÍ MINH

Tran Cong Toan

Trần Công Toàn
Digitally signed by Trần Công Toàn
Date: 2026-10-31 16:11:24

TAX DEPARTMENT
HO CHI MINH CITY TAX

No.: 7735/QĐ-XPHC

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, 30 October 2026

DECISION
On the imposition of administrative penalties for tax violations

HEAD OF HO CHI MINH CITY TAX

Pursuant to Article 57, Article 68, Article 70, Article 78 and Article 85 of the Law on Handling of Administrative Violations (as amended and supplemented in 2020 and 2025);

Pursuant to the Law on Tax Administration dated 29 November 2006 and its implementing guidance documents;

Pursuant to the Law on Tax Administration dated 13 June 2019 and its implementing guidance documents;

Pursuant to the Law on Tax Administration dated 10 December 2025 and its implementing guidance documents;

Pursuant to the tax laws and their implementing guidance documents;

Pursuant to Decree No. 118/2021/NĐ-CP dated 23 December 2021 of the Government detailing a number of articles and measures for the implementation of the Law on Handling of Administrative Violations; Decree No. 68/2025/NĐ-CP dated 18 March 2025 of the Government; Decree No. 190/2025/NĐ-CP dated 1 July 2025 amending and supplementing a number of articles of Decree No. 118/2021/NĐ-CP dated 23 December 2021 of the Government detailing a number of articles and measures for the implementation of the Law on Handling of Administrative Violations, as amended and supplemented under Decree No. 68/2025/NĐ-CP dated 18 March 2025 of the Government, and Decree No. 120/2021/NĐ-CP dated 24 December 2021 of the Government providing for the regime of application of the administrative handling measure of education at communes, wards and townships;

Pursuant to Decree No. 125/2020/NĐ-CP dated 19 October 2020 of the Government on the imposition of administrative penalties for tax and invoice violations; Decree No. 102/2021/NĐ-CP dated 16 November 2021 of the Government amending and supplementing a number of articles of the Decrees on the imposition of administrative penalties in the fields of tax and invoices; customs; insurance business and lottery business; management and use of public assets; practice of thrift and combat of waste; national reserves; the State Treasury; accounting and independent audit; Decree No. 310/2025/NĐ-CP dated 2 December 2025 of the Government amending a number of articles of Decree No. 125/2020/NĐ-CP dated 19 October 2020 of the Government on the imposition of administrative penalties for tax and invoice violations;

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

Pursuant to Decision No. 1376/QĐ-CT dated 30 June 2025 of the Tax Department promulgating the regulation on the functions, duties, powers and organizational structure of the provincial and municipal Tax offices under the Tax Department;

Pursuant to Decision No. 3736/QĐ-CT dated 31 December 2025 of the Director General of the Tax Department promulgating the regulation on the functions, duties and powers of the Office and the Divisions under the provincial and municipal Tax offices;

Pursuant to the Tax Inspection Record signed on 23 October 2026 between the Head of the Inspection Team under Decision No. 8708/QĐ-TPHCM dated 15 September 2026 of the Head of Ho Chi Minh City Tax and the Legal Representative of Vietnam Ocean Shipping Agency Corporation, for the inspection periods of 2017, 2019, 2020 and 2022;

Pursuant to Decision No. 918/QĐ-TPHCM dated 2 February 2026 of the Head of Ho Chi Minh City Tax on the delegation of the power to impose administrative penalties;

DECIDES:

Article 1. To impose administrative penalties on the organization named below:

1. Vietnam Ocean Shipping Agency Corporation

Head office address: 5th Floor, No. 12 Tan Trao Street, Tan My Ward, Ho Chi Minh City

Tax code: 0300437898

Enterprise Registration Certificate, enterprise code: 0300437898, first registered on 20/10/2006 and 14th amended registration on 3 July 2023, issued by the Department of Finance of Ho Chi Minh City.

Legal representative: Mr. Phan Nhan Thao Sex: Male

Title: General Director

2. Committed the following administrative violations:

- Making false declarations and using invoices that are no longer valid for use but not leading to a shortfall in the payable value-added tax (VAT), as provided in Clause 1 Article 103 of the Law on Tax Administration dated 29 November 2006 and Clause 1 Article 141 of the Law on Tax Administration dated 13 June 2019.

- Making false declarations and using invoices that are no longer valid for use, leading to a shortfall in the payable corporate income tax (CIT) for 2017, 2019, 2020 and 2022, as provided in Clause 3 Article 103 of the Law on Tax Administration dated 29 November 2006 and Clause 1 Article 142 and Clause 4 Article 143 of the Law on Tax Administration dated 13 June 2019.

3. The administrative violations are provided in:

Clause 4 Article 6; Clause 1 Article 10 of Decree No. 129/2013/NĐ-CP dated 16 October 2013 of the Government on the imposition of administrative penalties for tax law violations and enforcement of administrative decisions on tax; Clause 3 Article 12;

Clause 1 Article 16, Clause 2 Article 17 of Decree No. 125/2020/NĐ-CP dated 19 October 2020 of the Government on the imposition of administrative penalties for tax and invoice violations.

4. Aggravating and mitigating circumstances:

a) Aggravating circumstances: use of more than 10 invoices that are no longer valid for use

b) Mitigating circumstances: none

5. Circumstances relevant to the handling of the violation: none

6. Subject to the following penalties and remedial measures:

- No penalty shall be imposed for the act of making false declarations not leading to a shortfall in the payable VAT for December 2017, December 2019, December 2020 and December 2022, as the statute of limitations for penalties has expired under Clause 1, Article 2 of Decree No. 129/2013/NĐ-CP dated 16/10/2013 of the Government on the imposition of administrative penalties for tax law violations and enforcement of administrative decisions on tax, and Point a, Clause 2 Article 8 of Decree No. 125/2020/NĐ-CP dated 19/10/2020 of the Government on the imposition of administrative penalties for tax and invoice violations.

- No penalty shall be imposed for the act of making false declarations leading to a shortfall in the payable CIT for 2017, 2019 and 2020, as the statute of limitations for penalties has expired under Clause 2, Article 2 of Decree No. 129/2013/NĐ-CP dated 16/10/2013 of the Government on the imposition of administrative penalties for tax law violations and enforcement of administrative decisions on tax, and Point b, Clause 2 Article 8 of Decree No. 125/2020/NĐ-CP dated 19/10/2020 of the Government on the imposition of administrative penalties for tax and invoice violations;

a) Principal penalty: monetary fine

Specifically: VND 197,208,373 (In words: One hundred ninety-seven million, two hundred and eight thousand, three hundred and seventy-three dong), of which:

+ Fine for the act of making false declarations leading to a shortfall in the payable CIT for 2022 (sub-item: 4254): VND 98,856,933.

+ Fine of two times for the act of using invoices with no value of use to record deductible expenses, leading to a shortfall in the payable CIT for 2022 (sub-item: 4254): VND 98,351,440.

b) Remedial measures:

- Collection of the deficient tax amount into the state budget: VND 1,158,809,268 (In words: One billion, one hundred fifty-eight million, eight hundred and nine thousand, two hundred and sixty-eight dong), of which:

+ Collection of CIT (sub-item: 1052): VND 1,158,809,268

- Late-payment interest on tax: VND 672,111,115 (In words: Six hundred seventy-two million, one hundred and eleven thousand, one hundred and fifteen dong), of which:

+ Late-payment interest on CIT (sub-item: 4918): VND 672,111,115

The above late-payment interest on tax is calculated up to the end of 23/10/2026. Vietnam Ocean Shipping Agency Corporation is responsible for self-calculating and paying the late-payment interest on tax from after 23/10/2026 until the time of actual payment of the collected tax and the fine into the state budget as prescribed.

- Total amount of collected tax, fines, evaded tax and late-payment interest on tax: VND 2,028,128,756 (Two billion, twenty-eight million, one hundred and twenty-eight thousand, seven hundred and fifty-six dong).

- Reduction of deductible amount: VND 113,101,667 (One hundred thirteen million, one hundred and one thousand, six hundred and sixty-seven dong).

Vietnam Ocean Shipping Agency Corporation is requested to adjust downward the above non-deductible VAT amount in its VAT declaration dossier for the tax period in which this Decision is received (at indicator [37] on the VAT declaration dossier – Form No. 01/GTGT).

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

Article 3. This Decision is:

1. Assigned to Mr. Phan Nhan Thao, the legal representative of Vietnam Ocean Shipping Agency Corporation named in Article 1 of this Decision, for compliance.

Vietnam Ocean Shipping Agency Corporation must strictly comply with this Penalty Decision. If, upon expiry of the time limit, Vietnam Ocean Shipping Agency Corporation does not voluntarily comply, it shall be subject to enforcement in accordance with the law, and for each day of late payment of the fine, Vietnam Ocean Shipping Agency Corporation shall pay an additional 0.05% calculated on the total unpaid fine amount.

Vietnam Ocean Shipping Agency Corporation, penalized and named in Article 1, must pay the collected tax, late-payment interest and fine provided in Article 1 into account No. 7111.1056137 of Ho Chi Minh City Tax 01 opened at the State Treasury of Region II – Transaction Office No. 8 (State Treasury code: 0130), address: No. 1411 Huynh Tan Phat, Phu Thuan Ward, Ho Chi Minh City, within 10 days from the date of receipt of this Decision.

Vietnam Ocean Shipping Agency Corporation has the right to lodge a complaint or initiate a lawsuit against this Decision in accordance with the law.

2. Sent to the State Treasury of Region II for collection.

3. Sent to Enterprise Management and Support Division No. 2 and Inspection Division No. 2 for organizing the implementation of this Decision./.

Recipients:
- As in Article 3;
- Division QLDN2;
- Filed: Clerical, KTr2 (DTThanh-6b)

FOR THE HEAD OF CITY TAX
DEPUTY HEAD OF CITY TAX
(Signed and sealed)
Tran Hiep Hung