TAX DEPARTMENT
HANOI CITY TAX AUTHORITY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No. 17570/QĐ-HAN-KTr1-XPHC

Hanoi, October 30, 2026

CÔNG TY CỔ PHẦN VINAFCO
Digitally signed by CÔNG TY CỔ PHẦN VINAFCO
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DECISION
On Administrative Penalties for Tax Violations

HEAD OF THE HANOI CITY TAX AUTHORITY

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 and its amending, supplementing and implementing instruments;

Pursuant to the tax laws and their implementing instruments;

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

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

Pursuant to Decision No. 1376/QĐ-CT dated June 30, 2025, of the Director of the Tax Department, prescribing the functions, duties, powers and organizational structure of provincial and municipal tax authorities under the Tax Department;

Pursuant to Decision No. 3736/QĐ-CT dated December 31, 2025, of the Director of the Tax Department, prescribing the functions, duties and powers of the Office and divisions under provincial and municipal tax authorities;

Pursuant to the tax inspection minutes signed on October 30, 2026, between Vinafco Joint Stock Corporation and the Inspection Team established under Decision No. 14990/QĐ-HAN-KTr1 dated September 7, 2026, on the inspection of Vinafco Joint Stock Corporation, tax identification number: 0100108504;

Pursuant to Decision No. 13201/QĐ-HAN dated August 6, 2026, of the Head of the Hanoi City Tax Authority, delegating authority to impose administrative penalties for tax and invoice violations;

At the proposal of the Head of Inspection Division No. 1 of the Hanoi City Tax Authority.

HEREBY DECIDES

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

1. Vinafco Joint Stock Corporation;
Tax identification number: 0100108504;
Address: Tu Khoat Hamlet, Thanh Tri Commune, Hanoi City.
Business Registration Certificate No. 0100108504 issued on February 12, 2001, with the 32nd amendment dated August 14, 2025.

[Translator's note: The supplied PDF contains only original pages 1 and 3. Original page 2 was not included. Its contents are therefore not translated. The text below resumes from the beginning of original page 3, which continues Article 1.]

- Payment of late-payment interest on tax to the State Budget in the amount of VND 23,732,337 (in words: Twenty-three million seven hundred thirty-two thousand three hundred thirty-seven Vietnamese dong), pursuant to Point a, Clause 2, Article 16 of the Law on Tax Administration No. 108/2025/QH15 dated December 10, 2025, and Clause 2, Article 16 of Government Decree No. 125/2020/NĐ-CP dated October 19, 2020, due to late payment of tax. Of which:

+ Late-payment interest on value-added tax (VAT): VND 1,353,018 - budget sub-item 4931.
+ Late-payment interest on corporate income tax (CIT): VND 22,379,319 - budget sub-item 4918.

The above late-payment interest on tax has been calculated up to and including October 27, 2026. The Company is required to calculate and pay additional late-payment interest on the overdue tax from October 28, 2026 until the date on which the overdue tax is paid in full into the State Budget, in accordance with applicable regulations.

The total amount of tax arrears payable and penalties is VND 198,802,062 (in words: One hundred ninety-eight million eight hundred two thousand sixty-two Vietnamese dong).

d) Other measures: None.

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

Article 3. This Decision shall be:

1. Delivered to Mr. Bui Minh Hung, representing Vinafco Joint Stock Corporation, for compliance.

Within 10 days from receipt of this Decision, the organization named in Article 1 shall strictly comply with this penalty decision. The fine specified in Article 1 shall be paid into account No. 7111 at Transaction Office No. 8 - State Treasury Region I; the revenue administration authority is the Hanoi City Tax Authority.

If, upon expiry of the above time limit, the violating organization fails to comply with this penalty decision, the administrative decision shall be enforced in accordance with law. For each day of late payment of the fine, the violating organization shall pay an additional amount equal to 0.05% of the total unpaid fine.

Vinafco Joint Stock Corporation has the right to lodge a complaint or institute administrative proceedings against this Decision in accordance with law.

2. Sent to Transaction Office No. 8 - State Treasury Region I for collection of the fine.

3. Sent to the Head of Enterprise Management and Support Division No. 4 and the Head of Inspection Division No. 1 for implementation.

Recipients:

- As specified in Article 3;
- Enterprise Management Division No. 4;
- Archives: Administration; KTr1 NVDung(03).

FOR THE HEAD OF THE CITY TAX AUTHORITY
DEPUTY HEAD OF THE CITY TAX AUTHORITY

(Signed and sealed)

Phan Tien Hoa