HO CHI MINH CITY
ELECTRIC POWER TRADING
INVESTMENT CORPORATION

No.: **22** /CBTT-TRADIN

Re: Disclosure of Information Regarding the Tax Authority's Decision

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ho Chi Minh City, August 27, 2026

M.S.D.N: 0305173790 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ KINH DOANH ĐIỆN LỰC THÀNH PHỐ HỒ CHÍ MINH
THÀNH PHỐ HỒ CHÍ MINH

EXTRAORDINARY INFORMATION DISCLOSURE

To: Hanoi Stock Exchange

Organization name:	**HCM City Electric Power Trading Investment Corporation**
Trading name:	**TRADINCORP**
Stock code:	**HTE**
Address:	**14A Street No. 85, Tan Hung Ward, Ho Chi Minh City**
Telephone:	**(028) 2211 7898**

Content of information disclosure:

Ho Chi Minh City Electric Power Trading Investment Corporation Disclosure of Information Regarding the Tax Authority's Decision No. 6144/QĐ-KPHQ dated August 26, 2026.

This information has been disclosed on the website of Ho Chi Minh City Electric Power Trading Investment Corporation at https://tradincorp.vn/.

We pledge that the information disclosed above is true and we are fully responsible before the law for the content of the disclosed information.

Organization representative
Person authorized to disclose information

Attached documents:
Decision No. 6144/QĐ-KPHQ
dated August 26, 2026

Le Thi Thu Huong

TAX DEPARTMENT
HO CHI MINH CITY TAX DEPARTMENT

No.: 6144 /QĐ-KPHQ

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ho Chi Minh City, August 26, 2026

DECISION
To impose remedial measures

HEAD OF HO CHI MINH CITY TAX DEPARTMENT

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

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

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

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

Pursuant to tax laws and their implementing documents;

Pursuant to Decree No. 118/2021/NĐ-CP dated December 23, 2021 of the Government detailing a number of articles and measures for implementing the Law on Handling of Administrative Violations; Decree No. 68/2025/NĐ-CP dated March 18, 2025 of the Government; Decree No. 190/2025/NĐ-CP dated July 1, 2025 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 implementing the Law on Handling of Administrative Violations as amended and supplemented by Decree No. 68/2025/NĐ-CP dated March 18, 2025 of the Government and Decree No. 120/2021/NĐ-CP dated December 24, 2021 of the Government on the regime for applying administrative handling measures of education at the commune, ward, and town levels;

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

Pursuant to Decree No. 109/2013/NĐ-CP dated September 24, 2013 of the Government on penalties for administrative violations in the field of price management, fees, charges, and invoices;

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

Pursuant to Decision No. 1376/QĐ-BTC dated June 30, 2025 of the Director of the Tax Department prescribing the functions, tasks, powers, and organizational structure of provincial and city tax offices under the Tax Department;

Pursuant to Decision No. 3736/QĐ-CT dated December 31, 2025 of the Director of the Tax Department issuing regulations on the functions, tasks, and powers of the Office and Divisions under the provincial and city tax offices;

Pursuant to the tax inspection minutes signed on August 19, 2026 between the Head of the Inspection Team under Decision No. 6819/QĐ-TPHCM dated July 20, 2026 of the Ho Chi Minh City Tax Department and the legal representative of Ho Chi Minh City Electric Power Trading Investment Corporation, for the inspection period from 2016 to 2018;

Pursuant to Decision No. 918/QĐ-TPHCM dated February 02, 2026 of the Ho Chi Minh City Tax Department on the delegation of authority to impose penalties for administrative violations;

To thoroughly remedy the consequences caused by the administrative violation.

DECISION:

Article 1. Compel the implementation of remedial measures for consequences caused by administrative violations for the organization named below:

1**.** Ho Chi Minh City Electric Power Trading Investment Corporation

Headquarters address: No. 14A, Street 85, Tan Hung Ward, Ho Chi Minh City

Tax ID: 0305173790

Business registration certificate, business code: 0305173790, first registered on September 07, 2007 and 26th amended registration on August 20, 2026 issued by the Department of Finance of Ho Chi Minh City.

Legal representative: Mr. Nguyen Anh Vu Gender: Male

Title: General Director.

2. Must implement remedial measures for consequences caused by having committed administrative violations specified in:

Clause 3, Article 10 of Decree No. 129/2013/NĐ-CP dated October 16, 2013 of the Government on handling violations of tax laws and enforcement of administrative decisions on tax and point a, Clause 3, Article 38 of Decree No. 109/2013/NĐ-CP dated

September 24, 2013 of the Government on penalties for administrative violations in the field of price management, fees, charges, and invoices.

3. The consequences caused by the administrative violation that need to be remedied are: Incorrect declaration leading to a shortage of VAT payable in 2016, 2017, 2018; incorrect declaration leading to a shortage of CIT payable in 2016, 2017, 2018; and incorrect declaration leading to a shortage of PIT payable in 2016. Violating Clause 3, Article 103 of the Law on Tax Administration dated November 29, 2006.

4. Reason for not imposing administrative penalties: Expiration of the statute of limitations for imposing administrative penalties as prescribed in Clause 2, Article 2 of Decree No. 129/2013/NĐ-CP dated October 19, 2013 of the Government on handling violations of tax laws and enforcement of administrative decisions on tax and Clause 1, Article 4 of Decree No. 109/2013/NĐ-CP dated September 24, 2013 of the Government on penalties for administrative violations in the field of price management, fees, charges, and invoices;

5. Remedial measures to be implemented:

a) Tax arrears to the state budget: VND 2,621,194,079.

(In words: Two billion, six hundred twenty-one million, one hundred ninety-four thousand, seventy-nine VND).

In which:

+ Value Added Tax (sub-item 1701): VND 2,213,980,623

+ Corporate Income Tax (sub-item 1052): VND 405,011,606

+ Personal Income Tax from capital investment (sub-item 1004): VND 2,201,850

b) Late payment interest on tax: VND 2,495,648,504.

(In words: Two billion, four hundred ninety-five million, six hundred forty-eight thousand, five hundred four Vietnamese dong).

In which:

+ Late payment interest on Value Added Tax (sub-item 4931): VND 2,100,102,672.

+ Late payment interest on Corporate Income Tax (sub-item 4918): VND 393,281,450.

+ Late payment interest on Personal Income Tax (sub-item 4917): VND 2,264,382

Total amount of tax arrears and late payment interest: 5,116,842,583 VND. (In words: Five billion, one hundred sixteen million, eight hundred forty-two thousand, five hundred eighty-three Vietnamese dong).

The above-mentioned late payment interest is calculated until the end of August 19, 2026. Ho Chi Minh City Electric Power Trading Investment Corporation is responsible for self-calculating and paying the late payment interest from after August 19, 2026 to the time of actual payment of the tax arrears into the state budget in accordance with regulations.

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

Article 3. This Decision is:

1. Delivered to Mr. Nguyen Anh Vu, who is compelled to implement the remedial measures for consequences caused by administrative violations named in Article 1 of this Decision, for compliance.

a) Ho Chi Minh City Electric Power Trading Investment Corporation, which is compelled to implement the remedial measures for consequences caused by administrative violations named in Article 1, must strictly comply with this Decision.

Ho Chi Minh City Electric Power Trading Investment Corporation, which is compelled to implement the remedial measures named in Article 1, must pay the tax arrears and late payment interest specified in Article 1 into account number 7111.1056137 of Ho Chi Minh City Tax Department 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 receiving this Decision.

Upon expiration of the above-mentioned period, if Ho Chi Minh City Electric Power Trading Investment Corporation does not voluntarily comply, it shall be subject to enforcement in accordance with the provisions of the law.

b) Ho Chi Minh City Electric Power Trading Investment Corporation has the right to file a complaint or initiate a lawsuit against this Decision in accordance with the provisions of the law.

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

3. Sent to the Business Support Management Division No. 2, Inspection Division No. 2 to organize the implementation of this Decision./.

Recipients:
- As in Article 3;
- Archived: VT, KTr2 (DTThanh-5b).

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

(Signed)

Tran Hiep Hung