Form 08_CBTT/SGDCKHN

VINH HA FOOD PROCESSING AND CONSTRUCTION JOINT STOCK COMPANY	**THE SOCIALIST REPUBLIC OF VIETNAM**
No.: 311 /VHF	**Independence – Freedom – Happiness**
	Hanoi, November 02, 2026

EXTRAORDINARY INFORMATION DISCLOSURE

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

1. Name of organization: Vinh Ha Food Processing and Construction Joint Stock Company.

- Stock code: VHF
- Address: No. 9A Vinh Tuy, Vinh Tuy Ward, Hanoi City.
- Tel: 043.9871673 Fax: 043.9870067
- Email: congbothongtinvinhha@gmail.com.

2. Contents of disclosure:

The Company received Decision No. 14656/QD-HAN-KTr3-XPHC dated August 27, 2026 of Hanoi Tax Department on administrative sanctioning for tax violations for the inspection period 2022–2025 at Vinh Ha Food Processing and Construction Joint Stock Company. Accordingly, the Decision requires the Company to pay the administrative violation fine, additional tax collected (tax arrears), and late payment interest on VAT and CIT in the total amount of **VND 456,717,202** *(In words: Four hundred fifty-six million, seven hundred seventeen thousand, two hundred and two dong)*, specifically as follows:

- Administrative violation fine:	**VND 64,560,866**
- Additional VAT collected (2022–2025):	**VND 247,526,446**
- Additional CIT collected (2022–2025):	**VND 20,773,533**
- Late payment interest on tax to the State budget:	**VND 123,856,357**

The Company has fully paid the administrative violation fine, additional tax collected, and late payment interest on VAT and CIT into the State budget within the time limit prescribed by Hanoi Tax Department.

3. This information was published on the Company's website on November 02, 2026 at the link: www.vinhha.com.vn.

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

LEGAL REPRESENTATIVE
DIRECTOR

CÔNG TY CỔ PHẦN XÂY DỰNG VÀ CHẾ BIẾN LƯƠNG THỰC VINH HÀ

Nguyen Van Toan

Signature Not Verified
Ký bởi: NGUYỄN VĂN TOÀN
Ký ngày: 2/11/2026 10:33:05

TAX DEPARTMENT
HANOI TAX DEPARTMENT

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: **14656/QD-HAN-KTr3-XPHC**

Hanoi, August 27, 2026

DECISION
On administrative sanctioning for tax violations

DIRECTOR OF HANOI TAX DEPARTMENT

Pursuant to the Law on Handling of Administrative Violations;

Pursuant to the Law on Tax Administration and implementation guiding documents;

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

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

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

Pursuant to Decision No. 3736/QD-CT dated December 31, 2025 of the Director of the Tax Department specifying the functions, tasks and powers of the Office and functional divisions under Provincial and Municipal Tax Departments;

Pursuant to Decision No. 41891/QD-HAN dated December 31, 2025 of the Director of Hanoi Tax Department on authorizing the authority to impose administrative penalties for tax and invoice violations;

Pursuant to the Tax Inspection Minutes signed on August 26, 2026 between Vinh Ha Food Processing and Construction Joint Stock Company and the Inspection Team established under Decision No. 11562/QD-HAN-KTr3 dated July 13, 2026 of the Director of Hanoi Tax Department regarding the inspection of tax law compliance at Vinh Ha Food Processing and Construction Joint Stock Company, Tax Identification Number: 0100102830;

At the proposal of the Head of Inspection Division No. 3 - Hanoi Tax Department.

DECIDES:

Article 1. Administrative sanctioning against the following organization:

1. Vinh Ha Food Processing and Construction Joint Stock Company

- Tax Identification Number: **0100102830**

- Address: No. 9A Vinh Tuy, Vinh Tuy Ward, Hanoi City.

Vinh Ha Food Processing and Construction Joint Stock Company was established and operates under Business Registration Certificate No. 0100102830 first issued by Hanoi Department of Planning and Investment on November 23, 2006, 7th amendment registered on May 06, 2022. Charter capital: VND 215,000,000,000.

- Business lines operated during the inspection period: Trading of agricultural products: corn, cassava, rice..., consumer goods, warehouse leasing services.

- Legal Representative: **Mr. Nguyen Van Toan** - Title: Director.

2. Committed administrative violations:

- Regarding VAT: The company declared and deducted input VAT on purchase invoices from enterprises not operating at their registered business addresses (prior to notification from the tax authority), increased and decreased deductible input VAT due to allocating common input VAT by the ratio of non-taxable revenue/total revenue not in accordance with regulations, and declared duplicate input VAT invoices, violating Articles 14 and 15 of Circular No. 219/2013/TT-BTC dated December 31, 2013.

- Regarding CIT: The Company accounted for expenses from purchase invoices of goods and services of enterprises not operating at their registered addresses; increased and decreased expenses due to the unit accounting for common input VAT allocated to non-taxable revenue by the ratio of non-taxable revenue/total revenue not in accordance with regulations, and accounted for duplicate expenses, violating Clause 9, Article 14 of Circular No. 219/2013/TT-BTC dated December 31, 2013; Article 4 of Circular No. 96/2015/TT-BTC dated June 22, 2015.

3. The administrative violations are specified in:

- Law No. 38/2019/QH14 dated June 13, 2019 on Tax Administration;

- Decree No. 129/2013/ND-CP dated October 16, 2013 of the Government;

- Circular No. 219/2013/TT-BTC dated December 31, 2013;

- Consolidated Document No. 1651/VBHN-BTP dated March 28, 2025 of the Ministry of Justice stipulating the application of monetary fine forms.

4. Aggravating circumstances: Aggravating circumstances applied.

5. Mitigating circumstances: None.

6. Subject to the following principal sanction and remedial measures:

a) Principal sanction:

- Monetary fine for incorrect declaration at the rate of 20% on the additional tax amount detected through inspection in accordance with Point c, Clause 2, Article 138 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019 and Clauses 1 and 2, Article 10 of Decree No. 129/2013/ND-CP dated October 16, 2013 of the Government due to the act of incorrect declaration leading to a deficiency in the payable tax amount, in the amount of: **VND 64,560,866** (Sub-item 4254).

b) Remedial measures:

- Total loss reduction from 2022 to 2025: Total loss reduction of **VND 15,668,554,701** *(of which: loss reduction in 2022: VND 3,148,822,119; loss reduction in 2023: VND 2,100,592,173; loss reduction in 2024: VND 5,786,748,155; loss reduction in 2025: VND 4,632,392,254).*

- Full payment of VAT (Sub-item 1701), in the amount of: **VND 247,526,446** *(Year 2022: VND 166,395,795; Year 2023: VND 69,914,500; Year 2024: VND 9,400,656; Year 2025: VND 1,815,495).*

- Full payment of CIT (Sub-item 1052), in the amount of: **VND 20,773,533** *(Year 2023: VND 1,586,134; Year 2024: VND 1,506,006; Year 2025: VND 17,681,393).*

- Late payment interest on tax, in the amount of: **VND 123,856,357** in accordance with Point a, Clause 2, Article 59 of Law No. 38/2019/QH14 dated June 13, 2019 on Tax Administration and Clause 3, Article 10 of Decree No. 129/2013/ND-CP dated October 16, 2013 of the Government due to the act of late tax payment *(Of which: Late payment interest on VAT (Sub-item 4931): VND 122,421,265; Late payment interest on CIT (Sub-item 4918): VND 1,435,092).*

The late payment interest on tax mentioned above is calculated up to the end of August 26, 2026. Vinh Ha Food Processing and Construction Joint Stock Company is required to self-calculate and pay the late payment interest on tax from August 27, 2026 until the date of full payment of the late tax amount into the State Budget.

Total amount of additional tax collected, monetary fine, and late payment interest is: **VND 456,717,202** ***(In words: Four hundred fifty-six million, seven hundred seventeen thousand, two hundred and two dong).***

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

Article 3. This Decision is:

1. Delivered to Mr. Nguyen Van Toan, the legal representative of the violating organization named in Article 1 of this Decision, for implementation.

Vinh Ha Food Processing and Construction Joint Stock Company must strictly comply with this Sanctioning Decision.

Vinh Ha Food Processing and Construction Joint Stock Company must pay the deficient tax amount, fine, and late payment interest into Account No. 7111 opened at Transaction Office No. 2 - State Treasury of Region I; revenue managing authority: Hanoi Tax Department, within 10 (ten) days from the date of receipt of this Sanctioning Decision.

If, upon expiry of the time limit, Vinh Ha Food Processing and Construction Joint Stock Company does not voluntarily comply, enforcement measures shall be applied in accordance with the law, and for each day of late payment of the fine, the violating organization must pay an additional 0.05% calculated on the total unpaid fine amount.

Vinh Ha Food Processing and Construction Joint Stock Company has the right to lodge a complaint or initiate an administrative lawsuit against this Decision in accordance with the law.

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

3. Sent to Hanoi Tax Department; Inspection division No. 3; Enterprise support division No. 5 for implementation./.

Recipients:
- As specified in Article 3;
- Enterprise Management and Support Division No. 5;
- Archive: Admin dept., Inspection division no. 3 (02, 03)_Ntthuyen.

SIGNED ON BEHALF OF THE DIRECTOR OF HANOI TAX DEPARTMENT
DEPUTY DIRECTOR OF HANOI TAX DEPARTMENT

(Signature and stamp)

Nguyen Tien Minh