

**LICOGI 13 JOINT STOCK
COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 474/2026/ LICOGI13-CBTT
Re: Decision of the Hanoi City Tax
Department

Hanoi, 04 September 2026

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

1. Company name: **LICOGI 13 JOINT STOCK COMPANY.**
2. Securities code: **LIG.**
3. Address of head office: LICOGI 13 Building, Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi City.
4. Telephone: (024) 3 8544 623 Email: Tonghop@licogi13.com.vn
5. Person making the information disclosure: **Tran Thi Van Anh** - Person in charge of corporate governance.

Address: P7, Q100 Truong Dinh, Tuong Mai, Hoang Mai, Hanoi.

6. Citizen Identification Card No.: 019174000374, issued by the Department of Administrative Management of Social Order on 28/6/2022.
7. Content of the information disclosed:

On 04/9/2026, LICOGI 13 Joint Stock Company received Decision No. 14799/QDD-HAN-KTr3-XPHC issued by the Hanoi City Tax Department on 28/8/2026 on the sanctioning of administrative violations of tax for the years 2024 and 2025.

We hereby enclose Decision No. 14799/QDD-HAN-KTr3-XPHC of the Hanoi City Tax Department and take responsibility for the information disclosed.

Yours sincerely!

Recipients:

- As addressed above;
- Filed at KHTH.

**PERSON MAKING THE INFORMATION
DISCLOSURE**



Tran Thi Van Anh

**TAX DEPARTMENT
HANOI CITY TAX
DEPARTMENT**

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

Hanoi, 28 August 2026

No.: 14799 /QD-HAN-KTr3-XPHC

DECISION

On the sanctioning of administrative violations of tax

THE HEAD OF THE HANOI CITY TAX DEPARTMENT

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);

Pursuant to the Law on Tax Administration and its implementing guidance documents;

Pursuant to Decree No. 125/2020/ND-CP dated 19/10/2020 of the Government providing for the sanctioning of administrative violations concerning tax and invoices;

Pursuant to Decree No. 310/2025/ND-CP dated 02/12/2025 of the Government amending and supplementing a number of articles of Decree No. 125/2020/ND-CP dated 19/10/2020;

Pursuant to Decree No. 68/2025/ND-CP dated 18/03/2025 of the Government amending and supplementing a number of articles of Decree No. 118/2021/ND-CP dated 23/12/2021 of the Government detailing a number of articles and measures for implementation of the Law on Handling of Administrative Violations;

Pursuant to Decision No. 1376/QD-CT dated 30/06/2025 of the Director General of the Tax Department providing for the functions, duties, powers and organizational structure of provincial and municipal Tax Departments under the Tax Department;

Pursuant to Decision No. 3736/QD-CT dated 31/12/2025 of the Director General of the Tax Department providing for the functions, duties and powers of the Office and the Divisions under provincial and municipal Tax Departments;

Pursuant to Decision No. 13204/QD-HAN dated 06/8/2026 of the Head of the Hanoi City Tax Department on the delegation of authority to sanction administrative violations concerning tax and invoices;

Pursuant to the Tax Inspection Minutes signed on 27/8/2026 between LICOGI 13 Joint Stock Company and the inspection team established under Decision No. 13888/QD-HAN-KTr3 dated 11/8/2026 of the Hanoi City Tax Department on the tax inspection at LICOGI 13 Joint Stock Company - Tax code: 0100106426, address: 4th Floor, LICOGI 13 Building, Khat Duy Tien Street, Thanh Xuan Ward, Hanoi City.

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

HEREBY DECIDES:

Article 1. To sanction the administrative violations against the organization named below:

1. LICOGI 13 Joint Stock Company;

Tax code: 0100106426;

Address: 4th Floor, LICOGI 13 Building, Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi City

LICOGI 13 Joint Stock Company holds Business Registration Certificate No. 0100106426 issued by the Business Registration and State-Owned Enterprise Office, first registered on 10/06/2005, 27th amended registration on 10/07/2025.

Legal representative: Pham Van Thang - Gender: Male

Title: Chairman of the Board of Directors.

2. Has committed the following administrative violations:

- Regarding VAT: The Company incorrectly declared VAT declaration indicators on the tax declaration; declared VAT credits in respect of invoices of enterprises for which a notice of non-operation at the registered address had been issued; failed to allocate deductible input VAT commonly used for non-taxable revenue, resulting in an increase in the amount of VAT payable

- Regarding CIT: The Company recorded expenses in respect of invoices of enterprises for which a notice of non-operation at the registered address had been issued, recorded expenses in the wrong accounting period, and recorded loan interest expenses not in accordance with regulations, resulting in an increase in the amount of CIT payable

3. The administrative violations are provided for in:

- Regarding VAT: The Company violated the provisions on input VAT credit under Clause 10, Article 1 of Circular No. 26/2015/TT-BTC dated 27/02/2015 of the Ministry of Finance and Articles 25 and 26 of Decree No. 181/2025/ND-CP dated 01/07/2025 of the Government; and the provisions on the declaration of VAT-taxable revenue under Clause 3, Article 9 of the Law on Value Added Tax No. 48/2024/QH15 dated 26/11/2024 of the National Assembly

- Regarding CIT: The Company violated the provisions on the recording of CIT-taxable revenue and other income under Article 3 and Article 8 of Decree No. 320/2025/ND-CP dated 15/12/2025 of the Government; and violated the provisions on deductible expenses under Article 4 of Circular No. 96/2015/TT-BTC dated 22/06/2015 of the Ministry of Finance and Article 10 of Decree No. 320/2025/ND-CP dated 15/12/2025 of the Government.

4. Aggravating circumstances: none.

5. Mitigating circumstances: None.

6. The following sanctions and remedial measures are applied:

a) Principal sanction: A monetary fine on the violations, specifically:

- A fine for incorrect declaration at the rate of 20% on the amount of tax additionally assessed through the inspection, pursuant to Point c, Clause 2, Article 138 of the Law on Tax Administration No. 38/2019/QH14 dated 13/6/2019 and Clause 1, Article 16 of Decree No. 125/2020/ND-CP dated 19/10/2020 of the Government, due to the act of incorrect declaration leading to an understatement of the amount of tax payable, in the amount of: VND 313,694,174 - TM 4254.

- A fine in the amount of VND 26,000,000 for incomplete declaration of the indicators relating to the determination of tax obligations in the tax file which did not lead to an understatement of the amount of tax payable or to an increase in the amount of tax exempted, reduced or refunded, pursuant to Clause 3, Article 12 and Clause 3, Article 16 of Decree No. 125/2020/ND-CP dated 19/10/2020 of the Government, due to incorrect declaration in the VAT declaration periods of December 2024 and February, September and December 2025, in the amount of: $6,500,000 \times 4 = 26,000,000$ dong - TM 4254.

b) Additional sanctions: None.

c) Remedial measures:

- To fully pay the amount of CIT (TM 1052) in the amount of VND 1,568,470,870 (*Year 2024: VND 168,321,858. Year 2025: VND 1,400,149,012*).

- Late payment interest on CIT (TM 4918) in the amount of VND 88,541,891, pursuant to Clause 2, Article 59 of the Law on Tax Administration No. 38/2019/QH14 dated 13/6/2019, due to the act of late payment of tax

The above late payment interest is calculated up to the end of 27/8/2026. LICOGI 13 Joint Stock Company is required to self-calculate and pay the late payment interest from 28/8/2026 until the date of full payment of the late-paid tax into the State budget.

Total amount of tax arrears, fines and late payment interest is: VND 1,996,706,935 (*One billion, nine hundred and ninety-six million, seven hundred and six thousand, nine hundred and thirty-five dong*).

* All costs of organizing the implementation of the remedial measures shall be borne by LICOGI 13 Joint Stock Company.

7. Certain other handling matters:

Reduction of VAT still eligible for carry-forward credit to the following period, in the amount of: VND 674,284,127.

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

Article 3. This Decision is:

1. Assigned to Mr. Pham Van Thang, Chairman of the Board of Directors representing the violating organization named in Article 1 of this Decision, for implementation.

LICOGI 13 Joint Stock Company must strictly comply with this sanctioning decision. LICOGI 13 Joint Stock Company must fully pay the amount of tax underpaid, the fines and the late payment interest specified in Article 1 into account No. 7111 opened at Transaction Office No. 8 - State Treasury of Region I; collecting management authority: Hanoi City Tax Department, within 10 days from the date of receipt of this Decision.

If, upon expiry of the time limit, LICOGI 13 Joint Stock Company does not voluntarily comply, it shall be subject to enforcement of implementation in accordance with the law, and for each day of late payment of the fine, the violating organization must additionally pay 0.05% calculated on the total amount of the fine not yet paid.

LICOGI 13 Joint Stock Company has the right to lodge a complaint or to initiate an administrative lawsuit against this Decision in accordance with the law.

2. Sent to Transaction Office No. 5 - State Treasury of Region I for collection of the fine.

3. Sent to Enterprise Management and Support Division No. 1; Inspection Division No. 3 for organization of implementation./.

Recipients:

- As in Article 3;
- Filed at: VT; KTr3(03).

**ON BEHALF OF THE HEAD OF THE
CITY TAX DEPARTMENT
DEPUTY HEAD OF THE CITY TAX
DEPARTMENT**

Nguyen Tien Minh