

JOINT STOCK COMPANY
VIETNAM OCEAN SHIPPING AGENCY
No.: 223/CBTT-VOSA

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness
Ho Chi Minh City, 13 June 2026

INFORMATION DISCLOSURE

To: - THE STATE SECURITIES COMMISSION
- HANOI STOCK EXCHANGE

Company: VIETNAM OCEAN SHIPPING AGENCY JOINT STOCK COMPANY
(VOSA CORPORATION)

Securities code : VSA
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Type of disclosed information :
 Periodic 24h 72h On request Other

CONTENTS OF THE INFORMATION DISCLOSURE:

On 12 June 2026, Vietnam Ocean Shipping Agency Joint Stock Company received Decision No. 2168/QD-XPHC dated 12 June 2026 of the Hai Phong City Tax Office on the “*imposition of administrative penalties*” against the Branch of Vietnam Ocean Shipping Agency Joint Stock Company – Northern International Freight Forwarding Agency (Northfreight).

This information has been disclosed on the website of Vietnam Ocean Shipping Agency Joint Stock Company on 13 June 2026.

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

Recipients:

- As above;
- Posted on the VOSA Website;
- Filed at the Shareholder Management Office, the Administration Office.

INFORMATION DISCLOSURE
REPRESENTATIVE



Tran Cong Toan



TAX DEPARTMENT
HAI PHONG CITY TAX OFFICE
No.: 2168/QD-XPHC

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness
Hai Phong, 12 June 2026

DECISION

On the imposition of administrative penalties

THE HEAD OF THE HAI PHONG CITY TAX OFFICE

Pursuant to the Law on Tax Administration No. 38/2019/QH14 dated 13 June 2019 of the 14th National Assembly;

Pursuant to Decree No. 125/2020/ND-CP dated 19 October 2020 of the Government providing for the imposition of administrative penalties for violations relating to taxes and invoices;

Pursuant to Decree No. 118/2021/ND-CP dated 23 December 2021 of the Government detailing a number of articles of, and measures for the implementation of, the Law on Handling of Administrative Violations;

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

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

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

Pursuant to Decision No. 01/QD-HPH dated 01 July 2025 of the Head of the Hai Phong City Tax Office on the assignment of areas and units under the charge of the Leadership of the Hai Phong City Tax Office;

Pursuant to Decision No. 5668/QD-HPH dated 30 December 2025 of the Head of the Hai Phong City Tax Office on assigning the Deputy Head of the Tax Office to sign, on behalf of the Head, documents falling within the assigned areas of responsibility;

Pursuant to Decision No. 5658/QD-HPH dated 30 December 2025 of the Head of the Hai Phong City Tax Office on the delegation of the power to impose administrative penalties;

Pursuant to the recommendations in the Tax Inspection Minutes made on 12 June 2026 at Northern International Freight Forwarding Agency (NORTHFREIGHT) – Branch of Vietnam Ocean Shipping Agency Joint Stock Company under Inspection Decision No. 1745/QD-HPH dated 20 May 2026 of the Head of the Hai Phong City Tax Office, and the representative of Northern International Freight Forwarding Agency (NORTHFREIGHT) – Branch of Vietnam Ocean Shipping Agency Joint Stock Company.

DECIDES:

Article 1.

1. To impose administrative penalties on the following taxpayer:



Northern International Freight Forwarding Agency (NORTHFREIGHT) – Branch of Vietnam Ocean Shipping Agency Joint Stock Company.

Registered business address: 25 Dien Bien Phu, Hong Bang Ward, Hai Phong City.

Tax identification number: 0300437898-004, and contractor codes: 0201001490, 0201001490-001, 0201001490-003, 0201001490-004.

Branch registration certificate No.: 0300437898-004, issued by the Business Registration Office – Department of Planning and Investment of Hai Phong City, first issued on 09 January 2007, with the 5th amendment registered on 21 January 2025.

Legal representative: Mr. Tran Van Quang; Gender: Male.

Position: Branch Director.

2. Has committed the following administrative violation: Making false declarations leading to a shortfall in the payable amounts of value-added tax (VAT) and personal income tax (PIT).

3. Provided for in: Point a, Clause 1 and Point a, Clause 2, Article 16 of Decree No. 125/2020/ND-CP dated 19 October 2020 of the Government.

4. Aggravating circumstances: None.

5. Mitigating circumstances: None.

6. Shall be subject to the following penalties and remedial measures:

a) Form of administrative penalty: Monetary fine.

- Specifically:

+ Fine for the act of making false declarations leading to a shortfall in payable VAT: VND 47,841,676 (equal to 20% of the amount of tax assessed in arrears) – Chapter code 558, sub-item code (NDKT) 4254 (*In words: Forty-seven million, eight hundred forty-one thousand, six hundred seventy-six dong*).

+ Fine for the act of making false declarations leading to a shortfall in payable PIT: VND 140,000 (equal to 20% of the amount of tax assessed in arrears) – Chapter code 558, sub-item code (NDKT) 4268 (*In words: One hundred forty thousand dong*).

b) Remedial measures:

- Compulsory payment in full of the tax shortfall and the late-payment interest on tax into the State Budget, amounting to: VND 325,772,510.

(*In words: Three hundred twenty-five million, seven hundred seventy-two thousand, five hundred and ten dong*).

Specifically:

+ VAT shortfall payable: VND 239,208,380 – Chapter code 558, sub-item code (NDKT) 1701.

+ PIT shortfall payable: VND 700,000 – Chapter code 557, sub-item code (NDKT) 1001.

+ Late-payment interest on VAT: VND 85,618,850 – Chapter code 558, sub-item code (NDKT) 4931.

+ Late-payment interest on PIT: VND 245,280 – Chapter code 558, sub-item code (NDKT) 4917.



The above late-payment interest on tax has been calculated up to and including 12 June 2026. Northern International Freight Forwarding Agency (NORTHFREIGHT) – Branch of Vietnam Ocean Shipping Agency Joint Stock Company shall be responsible for self-calculating and paying the late-payment interest on tax accruing from after 12 June 2026 until the date of actual payment of the tax arrears and the fines (stated above) into the State Budget in accordance with regulations.

Time limit for implementing the remedial measures: 10 days from the date of receipt of this Decision.

Matters directly relating to the implementation of the remedial measures (if any): None.

All costs of organizing the implementation of the remedial measures shall be borne by Northern International Freight Forwarding Agency (NORTHFREIGHT) – Branch of Vietnam Ocean Shipping Agency Joint Stock Company.

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

Article 3. This Decision shall be:

1. Delivered to Mr. Tran Van Quang, being the legal representative of the violating organization named in Article 1 of this Decision, for compliance.

Northern International Freight Forwarding Agency (NORTHFREIGHT) – Branch of Vietnam Ocean Shipping Agency Joint Stock Company, named in Article 1, shall strictly comply with this penalty Decision. If, beyond the prescribed time limit, Northern International Freight Forwarding Agency (NORTHFREIGHT) – Branch of Vietnam Ocean Shipping Agency Joint Stock Company fails to voluntarily comply, it shall be subject to enforcement in accordance with the law, and for each day of late payment of the fine, Northern International Freight Forwarding Agency (NORTHFREIGHT) – Branch of Vietnam Ocean Shipping Agency Joint Stock Company shall pay an additional amount equal to 0.05% of the total unpaid fine.

a) Northern International Freight Forwarding Agency (NORTHFREIGHT) – Branch of Vietnam Ocean Shipping Agency Joint Stock Company shall pay the fines, the tax shortfall and the late-payment interest on tax into Account No. 7111, budget-relation unit code (DVQHNS) 1054745, of the Hai Phong City Tax Office, opened at the State Treasury – Region III (Treasury code: 0061), within 10 days from the date of receipt of this Decision.

b) Northern International Freight Forwarding Agency (NORTHFREIGHT) – Branch of Vietnam Ocean Shipping Agency Joint Stock Company, named in Article 1, has the right to lodge a complaint against, or initiate an administrative lawsuit in respect of, this Decision in accordance with the law.

2. Sent to the State Treasury – Region III for collection of the amounts payable.

3. Sent to Inspection Division No. 1 and the Business Management and Support Division No. 1 of the Hai Phong City Tax Office for organization of implementation./.

Recipients:

- As stated in Article 3;
- Filed at the Administration Office,
Inspection Division No. 1 (5 copies).

**FOR THE HEAD OF THE CITY TAX OFFICE
DEPUTY HEAD OF THE CITY TAX OFFICE**

(Signed and sealed)

Pham Tuan Anh

