

Số: 50 /CBTT-VOSA

Ho Chi Minh City, February 10, 2026

INFORMATION DISCLOSURE

**To: - STATE SECURITIES COMMISSION
- HANOI STOCK EXCHANGE**

Company : VIETNAM OCEAN SHIPPING AGENCY CORPORATION
(VOSA CORPORATION)
Stock code : VSA
Head office address : 5th Floor, No. 12 Tan Trao, Tan My Ward, Ho Chi Minh City
Telephone : (028) 54161820 / 54161821 / 54161822
Fax : (028) 54161823 / 54161824
Information disclosure representative : Mr. Tran Cong Toan
Address : 5th Floor, No. 12 Tan Trao, Tan My Ward, Ho Chi Minh City
Office telephone : (028) 54161820 / 54161821 / 54161822
Type of information disclosure :
☐ Periodic ☒ 24h ☐ 72h ☐ On request ☐ Other

CONTENT OF INFORMATION DISCLOSURE:

On February 9, 2026, Vietnam Ocean Shipping Agency Corporation received Decision No. 191/QĐ-XPHC dated February 9, 2026, from Can Tho City Tax Department regarding "sanctions for administrative violations of tax and invoices" against Vietnam Ocean Shipping Agency Corporation.

This information was disclosed on the website of Vietnam Ocean Shipping Agency Joint Stock Company on February 10, 2026.

We hereby commit that the information disclosed above is true and we shall be fully responsible before the law for the content of the disclosed information.

Information disclosure representative

Recipients:

- As above;
- Posted on VOSA Website;
- Archived QLCĐ, VT.





DEPARTMENT OF TAXATION
CÁN THO CITY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Số: 191/QĐ-XPHC

Cantho, February 09, 2026

DECISION

sanctions for administrative violations of tax and invoices

HEAD OF CAN THO CITY DEPARTMENT OF TAXATION

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

Pursuant to the Law on Tax Administration dated June 13, 2019 (amended and supplemented in 2024);

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

Pursuant to Decree No. 125/2020/ND-CP dated October 19, 2020, of the Government stipulating administrative sanctions for tax and invoice violations (amended and supplemented in 2021);

Pursuant to Decree No. 310/2025/ND-CP dated December 02, 2025, of the Government amending and supplementing a number of articles of Decree No. 125/2020/ND-CP dated October 19, 2020, of the Government stipulating 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 stipulating detailed provisions for a number of articles and measures for the implementation of the Law on Handling Administrative Violations;

Pursuant to Decree No. 190/2025/ND-CP dated July 01, 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 stipulating detailed provisions for a number of articles and measures for the implementation of the Law on Handling Administrative Violations, as amended and supplemented by Decree No. 68/2025/ND-CP dated March 18, 2025, of the Government and Decree No. 120/2021/ND-CP dated December 24, 2021, of the Government stipulating the regime for applying administrative educational measures at communes, wards, and townships.

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



Pursuant to the Tax Audit Report dated February 02, 2026, made in accordance with Decision No. 1780/QD-CTH dated December 31, 2025, of the Can Tho City Tax Department regarding the audit of dissolution finalization at Vietnam Ocean Shipping Agency Corporation - Can Tho Maritime Agency Branch (VOSA CAN THO); Tax code: 0300437898-011; audit period: 2016-2025;

Pursuant to Decision No. 1776/QD-GQXP dated December 30, 2025, of the Head of Can Tho City Tax Department on the delegation of authority to sanction administrative violations.

DECISION

Article 1.

1. Administrative sanctions shall be imposed on the following organization:

Organization name: Vietnam Ocean Shipping Agency Corporation - Can Tho Maritime Agency Branch (VOSA CAN THO).

Head office address: 59 Phan Trong Tue, Hung Phu Ward, Can Tho City.

Tax code: 0300437898-011

Certificate of branch operation registration No. 0300437898-011, first registered on January 05, 2007, fifth amendment registered on December 07, 2025, issued by the Can Tho City Department of Finance.

Legal representative: Mr. Dang Thai Phong. Gender: Male. Title: Director.

2. Has committed administrative violations:

+ Incorrect declaration leading to an underpayment of Value Added Tax (VAT) (2018-2020) and foreign contractor tax (2016, 2017) as stipulated in Clause 33, Article 1 of the amended Tax Administration Law No. 21/2012/QH13 dated November 20, 2012, and Point a, Clause 1, Article 142 of the Tax Administration Law No. 38/2019/QH14 dated June 13, 2019.

+ Invoices: Failure to issue invoices for goods and services used for giving, presenting, gifting, exchanging, or paying as salary to employees as stipulated in Clause 7, Clause 9, Article 3 of Circular No. 26/2015/TT-BTC dated February 27, 2015, and Clause 1, Article 4 of Decree 123/2020/ND-CP dated October 19, 2020.

3. Stipulated in: Clause 3, Article 12; Point a, Clause 1, Clause 2, Article 16 of Decree No. 125/2020/ND-CP dated October 19, 2020.

4. Aggravating circumstances (if any): None.

5. Mitigating circumstances (if any): None.

6. Subject to the following penalties and remedial measures:

a) Principal penalties:

300
CỘNG
HÒA
LIÊN
HỢP
VIỆT
NAM

- A fine of 20% of the under-declared tax amount for the act of incorrect declaration leading to an underpayment of Value Added Tax (VAT) (sub-item 4254), amounting to: VND 231,400.

As stipulated in Clause 2, Article 10 of Decree No. 129/2013/ND-CP dated October 16, 2013, of the Government stipulating administrative sanctions for tax violations and enforcement of administrative decisions on tax.

The Can Tho City Tax Department does not impose penalties for the acts of failing to issue invoices for goods used for giving, presenting, or gifting, and the act of incorrect declaration leading to an underpayment of VAT in 2018, 2019, and incorrect declaration leading to an underpayment of foreign contractor tax in 2016, 2017, due to the expiration of the statute of limitations for imposing sanctions as stipulated in Point b, Clause 6, Article 1 of Decree No. 310/2025/ND-CP dated December 02, 2025, of the Government amending and supplementing a number of articles of Decree No. 125/2020/ND-CP dated October 19, 2020, of the Government stipulating administrative sanctions for tax and invoice violations.

b) Additional penalties: None.

c) Remedial measures:

- Forced to pay the full amount of under-declared VAT (sub-item 1701) into the state budget, amounting to: VND 2,957,000.

- Forced to pay the full amount of under-declared foreign contractor tax (sub-item 1052) into the state budget, amounting to: VND 232,785,711.

As stipulated in Clause 4, Article 10 of Decree No. 129/2013/ND-CP dated October 16, 2013, of the Government stipulating administrative sanctions for tax violations and enforcement of administrative decisions on tax.

- Late payment interest for under-declared VAT (sub-item 4931): VND 3,300,042.

Late payment interest of 0.03% per day calculated on the under-declared tax amount as stipulated in Clause 7, Article 6 of Law No. 56/2024/QH15 dated November 29, 2024.

The Can Tho City Tax Department does not calculate late payment interest for the under-declared foreign contractor tax amount because the entity had paid the full tax amount at the time of incurrence.

The late payment interest (0.03% per day on the retrospectively collected tax amount) is calculated up to the date of signing the audit report. Vietnam Ocean Shipping Agency Corporation - Can Tho Maritime Agency Branch (VOSA CAN THO) is responsible for self-calculating and paying the late payment interest up to the day immediately preceding the actual payment date of the retrospectively collected tax amount and fines into the state budget as stipulated.

4378
IG T
PHÂN
IANG
NA
P. HỒ

Total amount of retrospectively collected tax, fines, and late payment interest is: VND 239,274,153 (In words: Two hundred thirty-nine million two hundred seventy-four thousand one hundred fifty-three dong.)

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

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

Article 3. This Decision is:

1. Delivered to Mr. Dang Thai Phong, the legal representative of Vietnam Ocean Shipping Agency Corporation - Can Tho Maritime Agency Branch (VOSA CAN THO), the sanctioned entity named in Article 1 of this Decision, for compliance.

Vietnam Ocean Shipping Agency Corporation - Can Tho Maritime Agency Branch (VOSA CAN THO) must strictly comply with this Sanction Decision. If the deadline is exceeded and Vietnam Ocean Shipping Agency Corporation - Can Tho Maritime Agency Branch (VOSA CAN THO) fails to voluntarily comply, enforcement measures will 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.

a) Vietnam Ocean Shipping Agency Corporation - Can Tho Maritime Agency Branch (VOSA CAN THO) must pay the fine at the State Treasury Region XIX or deposit the fine into a commercial bank where State Treasury Region XIX has an account according to the following state budget payment information:

Account: State Budget Revenue Account (No. 7111); Code of the sanctioning authority: G12.18.92; Code of the collecting authority: 1055283, Chapter Code: 19; Economic content code: Sub-item 1701: VND 2,957,000, Sub-item 4254: VND 231,400, Sub-item 4931: VND 3,300,042, Sub-item 1052: VND 232,785,711 within 10 days from the date of receipt of this Decision.

b) Vietnam Ocean Shipping Agency Corporation - Can Tho Maritime Agency Branch (VOSA CAN THO) has the right to lodge a complaint or initiate an administrative lawsuit against this Decision in accordance with the provisions of law.

2. Sent to State Treasury Region XIX for fine collection.

3. Sent to the Head of Enterprise Management and Support Department No. 1, Head of Audit Department No. 1 for organization and implementation./.

Recipients:

- As Article 3;

- Archived VT, KTr1 (2).

**For the Head of City Tax Department
Deputy Head of City Tax Department**

Do Dau Tranh