

No: 619 /CV-VISSAN

Hanoi City, 11 February 2026

DISCLOSURE

To : State Securities Commission of Vietnam
Hanoi Stock Exchange

Organization's name: VISSAN JOINT STOCK COMPANY

Stock code: VSN

Address: 420 No Trang Long Street, Binh Loi Trung Ward, HCM City

Telephone: 08.35533999

Fax: 08.35533939

Website: www.vissan.com.vn

Information Disclosure Officer: Mr. Le Minh Tuan

Type of disclosure: 24h

Contents of disclosure: VISSAN Joint Stock Company announces Decision No. 236/QĐ-XPVPHC dated February 4, 2026, regarding sanction of administrative violations on tax of Large Enterprise taxation sub-department.

The information was disclosed on the Company's website on February 11, 2026, at <https://www.vissan.com.vn/thong-tin-co-dong/thong-tin-khac>.

We hereby certify that the information provided is true and we bear the full responsibility to the law./.

Recipients:

- As above;
- Head of Board of Supervisors
- Archives: VT, Information Disclosure Department.

GENERAL DIRECTOR



Lê Minh Tuấn

DECISION

Of sanctioning administrative violations on tax

MANAGER OF LARGE ENTERPRISE TAXATION SUB-DEPARTMENT

Pursuant to Law on Handling Administrative Violations dated June 20, 2012,

Pursuant to Law No. 67/2020/QH14 dated November 13, 2020 amending certain Articles of the Law on Handling of Administrative Violations;

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

Pursuant to Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government regulating administrative penalties for tax or invoice-related violations;

Pursuant to Decree No. 118/2021/ND-CP dated December 23, 2021 of the Government elaborating certain Articles and enforcement of the Law on Handling of Administrative Violations and Decree No. 68/2025/ND-CP dated March 18, 2025 of the Government amending certain Articles of the Government's Decree No. 118/2021/ND-CP;

Pursuant to Decision No. 1379/QD-CT dated June 30, 2025 of the Director General of Department of Taxation on functions, tasks, powers and organizational structure of Large Enterprise Taxation Sub-Department affiliated to Department of Taxation;

Pursuant to Decision No. 1381/QD-CT dated June 30, 2025 of the Department of Taxation on functions, tasks, powers of units under the Large Enterprise Taxation Sub-Department;

Pursuant to Decision No. 101/QD-DNL dated January 19, 2026 of the Large Enterprise Taxation Sub-Department on the delegation of the authority to sanction administrative violations;

Pursuant to the tax-related administrative violation reports No. 05/BB-VPHC dated January 30, 2026;

At the proposals of the Chief of the Tax Management Unit No. 3.

DECIDES:

Article 1.

1. Sanctioning administrative violations on tax of the following organization:

Organization's name: VISSAN JOINT STOCK COMPANY

Head office address: 420 No Trang Long Street, Binh Loi Trung Ward, HCM city.

Tax code: 0311875822

Legal representative: Mr. Le Minh Tuan

Job title: General Director

2. Administrative tax violation committed:

On December 05, 2025, the taxpayer submitted late of the Foreign Contractor Tax declaration form for November 2025 (Form No. 01/NTNN). As the deadline for submission of declaration form was December 04, 2025, the submission was 01 day after expiration of the prescribed time limits.

3. Administrative violation stipulated in: Clause 2, Article 13 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government regulating administrative penalties for tax or invoice-related violations.

4. Aggravating and extenuating circumstances:

a) Extenuating circumstances: Applicable, as prescribed in Clause 2, Article 9 of the Law on Handling Administrative Violations,

b) Aggravating circumstances: None.

5. Circumstances related to handling violation: None.

6. Shall be applicable for penalties and remedial measures as follows: Warnings.

Article 2. This Decision shall be effective from the signing date.

Article 3. This Decision shall be:

1. Mr. Le Minh Tuan is the legal representative of the violating organization named in Article 1 of this Decision shall, for execution.

2. The organization named in Article 1 hereof reserves the right to lodge a complaint or file a lawsuit against this Decision pursuant to the law.

3. Sent to Chiefs of the following units: General Tax Administration and Procedures Unit, Enterprise Taxation Unit No. 3, for organization and implementation of this Decision./.

Recipients:

- As stated in Article 3;
- Manager of Large Enterprise Taxation Sub-Department (for reporting);
- THNV Unit;
- Archives: VT, QL13(nnbao)

PP. MANAGER
VICE MANAGER
(Signed and sealed)

Nguyen Tai Hai