

Số/No: 400/CTHĐ-TC

Hà Nội, ngày 16 tháng 10 năm 2026
Hanoi, October 16, 2026

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi: Sở giao dịch Chứng khoán thành phố Hồ Chí Minh
To: Hochiminh Stock Exchange

- Tên tổ chức/*Name of organization*: Công ty cổ phần tập đoàn Hà Đô/Hado Group Joint Stock Company.
 - Mã chứng khoán/*Stock code*: HDG
 - Địa chỉ trụ sở chính/*Address*: Số 8 Láng Hạ, Phường Giảng Võ, Tp. Hà Nội/*No 8, Lang Ha Street, Giang Vo Ward, Hanoi City*.
 - Điện thoại/*Tel*: +84 4 383 10348
 - Fax:
 - Email: Ir@hado.com.vn
- Nội dung thông tin công bố/*Content of disclosure*:
Ngày 15/10/2026, Công ty cổ phần Tập đoàn Hà Đô đã nhận được Quyết định xử phạt vi phạm hành chính về thuế số 16803/QĐ-HAN-KTr2-XPHC cùng ngày./ *On October 15, 2026, Ha Do Group Joint Stock Company received Decision No. 16803/QĐ-HAN-KTr2-XPHC on administrative penalties for tax violations issued on the same date.*
- Thông tin này đã được công bố trên trang thông tin điện tử của Công ty cổ phần Tập đoàn Hà Đô vào ngày 16/10/2026 tại đường link dẫn www.hado.com.vn, mục “Quan hệ cổ đông”/ *This information was published on the company's website at www.hado.com.vn, in the Investors relations' section, on Oct 16, 2026.*
Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ *We hereby certify that the information provided is true and correct and we bear the full responsibility to the law./*

Nơi nhận/Recipients:

- Như trên/*As addressed.*
- Lưu: VT/Archived: Admin office.

TỔNG GIÁM ĐỐC
GENERAL DIRECTOR

Nguyễn Trọng Minh
Nguyen Trong Minh



No. 16803/QĐ-HAN-KTr2-XPHC

Hanoi, 15 October 2026

DECISION
on imposition of administrative penalties for tax violations

THE HEAD OF THE HANOI CITY TAX AUTHORITY

Pursuant to the Law on Handling of Administrative Violations dated 20 June 2012, as amended and supplemented in 2020 and 2025;

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

Pursuant to the Government's Decree No. 118/2021/NĐ-CP dated 23 December 2021 detailing a number of articles of, and measures for implementation of, the Law on Handling of Administrative Violations, as amended and supplemented by the Government's Decree No. 68/2025/NĐ-CP dated 18 March 2025 and Decree No. 190/2025/NĐ-CP dated 1 July 2025;

Pursuant to the Government's Decree No. 125/2020/NĐ-CP dated 19 October 2020 prescribing administrative penalties for tax and invoice violations, as amended and supplemented by the Government's Decree No. 102/2021/NĐ-CP dated 6 November 2021, Decree No. 310/2025/NĐ-CP dated 2 December 2025 and Decree No. 291/2026/NĐ-CP dated 21 July 2026;

Pursuant to the Government's Decree No. 209/NĐ-CP dated 18 December 2013 and Decree No. 181/2025/NĐ-CP dated 1 July 2025 detailing and guiding the implementation of a number of articles of the Law on Value Added Tax;

Pursuant to the Government's Decree No. 218/2013/NĐ-CP dated 26 December 2013 and Decree No. 320/NĐ-CP dated 15 December 2025 detailing a number of articles of, and measures for organizing and guiding the implementation of, the Law on Corporate Income Tax;

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

Pursuant to Decision No. 3736/QĐ-CT dated 31 December 2025 of the Director of the Tax Department defining the functions, duties and powers of the Office and divisions under provincial and municipal tax authorities;

Pursuant to Decision No. 13204/QĐ-HAN dated 6 August 2026 of the Head of the Hanoi City Tax Authority on delegation of the power to impose administrative penalties in tax administration;

Pursuant to the Tax Inspection Record drawn up on 15 October 2026 at Ha Do Group Joint Stock Company, tax identification number: 0100283802;

At the proposal of the Head of Inspection Division No. 2 of the Hanoi City Tax Authority,

HEREBY DECIDES:

Article 1. To impose administrative penalties on the organization identified below:

1. Particulars of the violating organization

Name of organization: Ha Do Group Joint Stock Company (HDG).

- Tax identification number: 0100283802;
- Registered office address: No. 8 Lang Ha Street, Giang Vo Ward, Hanoi;
- Enterprise Registration Certificate No. 0100283802 issued by the Hanoi Department of Planning and Investment on 11 April 2005, with the 34th amendment registered on 1 July 2026;
- Legal representative: Mr. Le Xuan Tuan; Gender: Male;
- Position: Deputy General Director, pursuant to Power of Attorney No. 315/GUQ-CTHD dated 19 August 2026.

2. Administrative tax violations committed

a. Value added tax and corporate income tax

- Value added tax (VAT): HDG declared input VAT on purchased goods and services based on invoices that did not satisfy the conditions for input VAT deduction prescribed in Clause 2, Article 9, Chapter III of the Government's Decree No. 209/NĐ-CP dated 18 December 2013 and Article 23 of the Government's Decree No. 181/2025/NĐ-CP dated 1 July 2025.

- Corporate income tax (CIT): HDG accounted for certain expenses that did not satisfy the requirements for deductibility under Clauses 1 and 2, Article 9 of the Government's Decree No. 218/2013/NĐ-CP dated 26 December 2013 and Articles 9 and 10 of the Government's Decree No. 320/NĐ-CP dated 15 December 2025; and underdeclared revenue contrary to Article 8 of the Government's Decree No. 320/NĐ-CP dated 15 December 2025.

b. Invoices

The Company issued two (02) invoices at a time other than that prescribed by law.

3. Aggravating circumstances, if any: None.

4. Mitigating circumstances, if any: None.

5. Penalties and remedial measures imposed

a. Principal penalty: Monetary fines, as follows:

- A fine for making incorrect tax declarations resulting in an understatement of tax payable, pursuant to Article 16 of the Government's Decree No. 125/2020/NĐ-CP dated 19 October 2020; Point c, Clause 2, Article 138 of the Law on Tax Administration No. 38/2019/QH14 dated 13 June 2019; and Point b, Clause 3, Article 44 of the Law on Tax Administration No. 108/2025/QH15 dated 10 December 2025. The fine is imposed at 20% of the tax amount incorrectly declared, amounting to VND 469,530,850 (State budget sub-item 4254).
- A fine for incorrectly declaring items in the VAT return for June 2025 without resulting in an understatement of tax payable, pursuant to Clause 3, Article 12 and Clause 3, Article 5 of the Government's Decree No. 125/2020/NĐ-CP dated 19 October 2020, and Article 1 of the Government's Decree No.

68/2025/NĐ-CP dated 18 March 2025. The fine amounts to **VND 6,500,000** (State budget sub-item 4254).

- A fine for issuing invoices at a time other than that prescribed by law, involving two (02) invoices, pursuant to Clause 14, Article 1 of Decree No. 310/2025/NĐ-CP dated 2 December 2025 amending and supplementing a number of articles of the Government's Decree No. 125/2020/NĐ-CP dated 19 October 2020. The fine amounts to VND 3,500,000 (State budget sub-item 4254).

Total fines: VND 479,530,850. *In words: Four hundred and seventy-nine million five hundred and thirty thousand eight hundred and fifty Vietnamese dong.*

b. Additional penalties, if any: None.

c. Remedial measures

c.1. Compulsory payment in full of underpaid tax to the State Budget, pursuant to Clause 2, Article 16 of the Government's Decree No. 125/2020/NĐ-CP dated 19 October 2020, in the amount of VND 2,281,827,845, comprising:

- VAT: VND 1,378,487,590 (State Budget sub-item 1701), including:
 - For 2024: VND 727,105,224;
 - For 2025: VND 651,382,365.
- CIT: VND 903,340,256 (State Budget sub-item 1052), including:
 - For 2024: VND 151,771,231;
 - For 2025: VND 751,569,025.

c.2. Late payment charges on tax, pursuant to Clause 2, Article 16 of the Government's Decree No. 125/2020/NĐ-CP dated 19 October 2020; Point a, Clause 2, Article 59 of the Law on Tax Administration No. 38/2019/QH14 dated 13 June 2019; and Point a, Clause 2, Article 16 of the National Assembly's Law on Tax Administration No. 108/2025/QH15 dated 10 December 2025, in the amount of VND 253,092,026, comprising:

- Late payment charges on VAT: VND 186,879,696 (State budget sub-item 4931);
- Late payment charges on CIT: VND 66,212,329 (State budget sub-item 4918).

The above late payment charges have been calculated up to and including 30 Sept, 2026. HDG shall calculate and pay further late payment charges accruing from 1 October 2026 to the day immediately preceding the date on which the overdue tax is paid in full to the State Budget.

The total amount of tax arrears, fines and late payment charges is VND 3,014,450,721. *In words: Three billion fourteen million four hundred and fifty thousand seven hundred and twenty-one Vietnamese dong.*

HDG shall make full and timely payment of the tax arrears, fines and late payment charges upon issuance of the tax authority's decision.

The remedial measures shall be implemented within 10 days from the date of receipt of this Decision.

All costs incurred in implementing the remedial measures shall be borne by the violating organization named in this Article.

Article 2. This Decision shall take effect from the date of signing.

Article 3. This Decision shall be:

1. Served on Mr. Le Xuan Tuan, the legal representative of the violating organization named in Article 1 of this Decision, for compliance.



Within 10 days from the date of receipt of this Decision, the organization named in Article 1 shall strictly comply with this Decision. The fines specified in Article 1 shall be paid into Account No. 7111 maintained at Transaction Office No. 1, Regional State Treasury I.

Revenue collection authority: Giang Vo Ward – Hanoi City Tax Authority.

If HDG fails to comply voluntarily upon expiry of the prescribed time limit, this Decision shall be enforced in accordance with law. For each day of delay in payment of the fines, the violating individual or organization shall pay an additional amount equal to 0.05% of the total unpaid fines.

HDG has the right to lodge a complaint or institute legal proceedings against this Decision in accordance with law.

2. Sent to Transaction Office No. 1, Regional State Treasury I, for collection of the fines.

3. Sent to the Heads of Inspection Division No. 2 and Enterprise Management and Support Division No. 3, for implementation of this Decision.

Recipients:

- As specified in Article 3;
- Archives: Administration;
Inspection Division No. 2
(Le Thi Thu Huong).

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

(Signed and sealed)

Nguyen Anh Dung