

No.: 160 /VWTC - TCHC

Quang Ninh, March 25, 2026

EXTRAORDINARY INFORMATION DISCLOSURE

To: - State Securities Commission;
- Hanoi Stock Exchange

1. Organization name: Vinacomin Waterway Transport Joint Stock Company
Stock code: WTC

Address: Plot 16, Lot B17, Column 5 - Column 8 Urban Area, Ha Long Ward,
Quang Ninh Province.

Tax Code: 5700647458

Contact telephone: 0203.3518.069

E-mail: vantaithuytkv@vnn.vn

Website: vantaithuytkv.vn

2. Content of information disclosure:

Vinacomin Waterway Transport Joint Stock Company discloses information regarding Decision No. 93/QD-XPFC dated January 16, 2026, issued by the Quang Ninh Tax Department on administrative penalties for tax violations against the Company.

3. This information was disclosed on the company's website on March , 2026 at the link: vantaithuytkv.vn

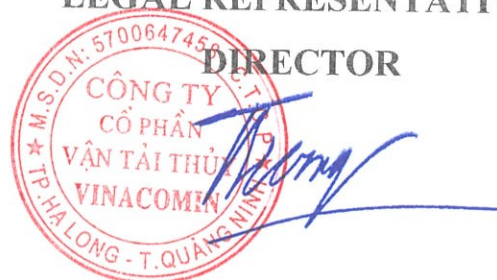
We undertake that the information disclosed above is true and we are fully responsible before the law for the content of the disclosed information./.

Attached documents:

Decision No. 93/QD-XPFC dated
January 16, 2026, issued by the Quang
Ninh Tax Department.

LEGAL REPRESENTATIVE

DIRECTOR



Nguyen Thanh Cong

DECISION

Regarding administrative sanction for tax violations

DIRECTOR OF TAX DEPARTMENT OF QUANG NINH PROVINCE

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

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

Pursuant to Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government prescribing administrative sanctions for tax and invoice violations;

Pursuant to Decision No. 1376/QD-CT dated June 30, 2025 of the Director of the Tax Department regarding the Regulation on functions, duties, powers and organizational structure of Tax Departments of districts, towns and cities under the Provincial Tax Department;

Pursuant to the Tax Inspection Minutes established on January 14, 2026 between the Leader of the Inspection Team of the Tax Department of Quang Ninh Province and the legal representative of Vinacomin Waterway Transport Joint Stock Company.

DECIDES:

Article 1.

1. To administratively sanction tax violations for the following organization:

Vinacomin Waterway Transport Joint Stock Company;

Head office address: Plot 16, Lot B17, Column 5 - Column 8 Urban Area, Ha Long Ward, Quang Ninh Province;

Tax code: 5700647458;

Enterprise Registration Certificate, enterprise code: 5700647458 issued by the Department of Planning and Investment of Quang Ninh Province for the first time on April 24, 2007, registered for the 8th amendment on November 25, 2025;

Legal representative: Mr. Nguyen Thanh Cong; Gender: Male;

Title: Company Director.

2. Having performed administrative violations:

Incorrect declaration leading to a deficiency in the amount of Value Added Tax, Corporate Income Tax, and Personal Income Tax payable, as prescribed in Article 142 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019;

3. Prescribed in:

According to Clause 4 Article 7, Clause 2 Article 12 and Article 16 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government prescribing administrative sanctions for tax and invoice violations.

3. Aggravating and mitigating circumstances: None.

5. Sanctioning forms and remedial measures applied as follows:

a) Main sanctioning form:

- Pecuniary fine with the amount of: 38,595,274 VND (Thirty-eight million, five hundred ninety-five thousand, two hundred seventy-four dong); specifically:

+ Fine of 20% calculated on the deficient tax amount due to incorrect declaration, amount: 36,595,274 VND - Chapter 158, Sub-item 4254;

Fine for the act of incorrect declaration in the VAT tax return file not leading to a deficiency in the tax amount payable or not leading to an increase in the tax amount exempt, reduced, refunded, amount: 2,000,000 VND - Chapter 158, Sub-item 4254;

b) Remedial measures

- Forced full payment of the deficient tax amount into the State Budget: 182,976,368 VND (One hundred eighty-two million, nine hundred seventy-six thousand, three hundred sixty-eight dong), of which:

+ VAT: 45,879,000 VND - Chapter 158, Sub-item 1701;

+ Corporate Income Tax: 117,761,400 VND - Chapter 158, Sub-item 1052;

+ Personal Income Tax: 19,335,968 VND - Chapter 158, Sub-item 1001;

- Late payment interest of 0.03% per day calculated on the deficient tax amount due to incorrect declaration, amount: 31,721,345 VND (Thirty-one million, seven hundred twenty-one thousand, three hundred forty-five dong), specifically:

+ Late payment interest on VAT: 11,512,111 VND - Chapter 158, Sub-item 4931.

+ Late payment interest on Corporate Income Tax: 20,209,234 VND - Chapter 554, Sub-item 4918.

The Personal Income Tax late payment interest is not calculated as the enterprise has paid the deficient tax amount on time. The above-mentioned tax late payment interest is calculated until the end of January 14, 2026 (The date of signing the inspection minutes).

Total amount of remedial measures, administrative fine, and late payment interest: 253,292,987 VND (In words: Two hundred fifty-three million, two hundred ninety-two thousand, nine hundred eighty-seven dong).

Contents directly related to the implementation of remedial measures: Request Vinacomin Waterway Transport Joint Stock Company to immediately pay the tax amount, fine, and late payment interest into the state budget according to the attached instructions sent with this Decision.

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

Article 3. This Decision is:

1. Assigned to Mr. Nguyen Thanh Cong, the legal representative of Vinacomin Waterway Transport Joint Stock Company for implementation.

Vinacomin Waterway Transport Joint Stock Company must strictly comply with this Sanctioning Decision. If Vinacomin Waterway Transport Joint Stock Company fail to comply voluntarily upon the expiration of the prescribed time limit, it will be coerced for implementation according to the provisions of law.

a) Vinacomin Waterway Transport Joint Stock Company must pay the money into account 7111 at Operations Department 2 - State Treasury area III, the receiving authority: Tax Department of Quang Ninh Province within 10 days, starting from the date of receiving this Decision.

b) Vinacomin Waterway Transport Joint Stock Company has the right to appeal or initiate an administrative lawsuit against this Decision according to the provisions of law.

2. Sent to Operations Department 2 - State Treasury area III to collect the fine.

3. Sent to the Head of the Inspection Office, Leader of the Inspection Team according to Decision No. 2018/QD-QNI dated December 26, 2025 of the Director of the Tax Department of Quang Ninh Province to organize the implementation of this Decision.

4. Sent to the Head of Enterprise Management and Support Office No. 1 for information and coordination in implementation./ (signed)

Recipients:

- As Article 3;
- Filed: Clerical Office, KTr.

DIRECTOR OF PROVINCIAL TAX DEPARTMENT

(Signed and Sealed)

Ha Van Truong