

VIETNAM NATIONAL CEMENT  
CORPORATION  
**VICEM BIM SON PACKAGING JOINT  
STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom - Happiness**

No.: 863 /BBBS-KTTC

*Bim Son, August 6, 2026*

Regarding the announcement of decisions on  
administrative penalties for tax and invoice  
violations.

**Dear:**

- State Securities Commission;
- Hanoi Stock Exchange.

Based on the Securities Law No. 54/2019/QH14;

Based on Circular No. 96/2020/TT-BTC dated November 16, 2020, of the  
Ministry of Finance guiding the disclosure of information on the securities  
market;

Vicem Bim Son Packaging Joint Stock Company (Stock code: BPC; Tax  
code: 2800508928) respectfully announces unusual information as stipulated in  
point o, clause 1, Article 11 of Circular No. 96/2020/TT-BTC, specifically as  
follows:

On May 29, 2026, the company received Decision No. 1711/QD-THO  
from the Thanh Hoa Provincial Tax Department regarding a tax audit at Vicem  
Bim Son Packaging Joint Stock Company. The audit period covers the years  
2022, 2023, 2024, and 2025.

On August 6, 2026, the Company received Decision No. 2535/QD-THO  
from the Thanh Hoa Provincial Tax Department regarding administrative  
penalties for tax and invoice violations against Vicem Bim Son Packaging Joint  
Stock Company. The main content of the Decision is as follows:

1. Violation: Making false declarations resulting in a shortfall in personal  
income tax payable, violating Clauses 1 and 2 of Article 16 of Government  
Decree No. 125/2020/ND-CP dated October 19, 2020, on administrative  
penalties for tax and invoice violations.

2. Forms of punishment and remedial measures:

- Fine: VND 67.900.550 for the act of making false declarations leading  
to a shortfall in personal income tax payable;
- Personal income tax arrears collected: 339.502.749 VND;
- Late payment penalty for personal income tax (calculated up to July 30,  
2026): VND 53.239.355.



Total amount of back taxes, fines, and late payment penalties:  
**460.642.654 VND** (Four hundred sixty million, six hundred forty-two thousand, six hundred fifty-four Vietnamese Dong).

The aforementioned incident does not materially affect the Company's business operations and financial situation.

Vicem Bim Son Packaging Joint Stock Company commits that the information published above is true and accurate and respectfully reports this to the State Securities Commission and the Hanoi Stock Exchange./.

***Best regards!***

**Receipts:**

- As above;
- Board of Directors, Supervisory Board (Report);
- Filed at: Office, Finance and Accounting Department

