



SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom – Happiness

No.: 03/23//CBTT-HAGL

Gia Lai, 19th January, 2023

EXTRAORDINARY INFORMATION DISCLOSURE

To: - The State Securities Commission
- Ho Chi Minh City Stock Exchange

Company : Hoang Anh Gia Lai Joint Stock Company
Stock Code : HAG
Head office : 15 Truong Chinh - Phu Dong Ward - Pleiku City - Gia Lai
Province
Telephone : 0269 2225888 Fax: 0269 2222335
Information disclosed by: Mr. Vo Thi My Hanh Title: Deputy General Director

Hoang Anh Gia Lai Joint Stock Company (“**Company**”) discloses the following information about adjustment, addition to the files related to the plan for private placement:

Information disclosed:

- On 19/01/2023, Hoang Anh Gia Lai Joint Stock Company (“the Company”) received the Decision on sanctioning of tax administrative violations No. 253/QĐ-CTGLA-KG dated 09/01/2023 of Tax Department of Gia Lai province;
- Resolution of the Board of Directors No. 01/23/NQHĐQT- HAGL dated 19/01/2023.

This information was published on the website of the Company on 19/01/2023 at:

<http://www.hagl.com.vn> at *Investor Relation*)

We would like to give formal assurances of the whole truth about the information disclosed above and shall take full legal responsibility for the information disclosed.

Documents attached:

- *Decision No. 253/QĐ-CTGLA-KG*
- *BOD Resolution No. 01/23/NQHĐQT- HAGL*

Recipients:

- *As above*
- *Archives*

HOANG ANH GIA LAI JOINT STOCK COMPANY
INFORMATION DISCLOSING PERSON

VO THI MY HANH

GENERAL DEPARTMENT OF TAX TAX DEPARTMENT OF GIA LAI PROVINCE No. 253 /QĐ-CTGLA-KG	SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom – Happiness ----- <i>Gia Lai, 9th January, 2023</i>
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Decision
Penalties for administrative violations

HEAD OF TAX DEPARTMENT OF GIA LAI PROVINCE

Pursuant to Articles 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 Government's Decree No. 129/129/2013/ND-CP dated 1/10/ 2013 on handling of violations of the Tax Law and enforcement of tax administrative decisions;

Pursuant to the Government's Decree No. 125/2020/ND-CP dated 19 /10/ 2020 on penalties for administrative violations of tax tickets and invoices;

Pursuant to Decision No. 1836/QĐ-BTC dated 08/10/ 2018 of the Minister of Finance on the functions, tasks, powers and organizational structure of the Tax Department under the General Department of Taxation;

Pursuant to the Tax Inspection Minutes signed on 28/12/2022 by the Tax Inspection Team under Decision No. 2993/QĐ-CTGLA dated 22/11/2022 of the Head of Tax Department of Gia Lai Province on tax inspection at the Hoang Anh Gia Lai Joint Stock Company shares.

DECISION:

Article 1. Penalty for administrative violations against organizations named below:

1. Organization: Hoang Anh Gia Lai Joint Stock Company

Head office address: 15 Truong Chinh, Pleiku city, Gia Lai province.

Tax code: 5900377720

Business registration certificate No. 5900377720 issued for the first time by the Department of Planning and Investment of Gia Lai province on June 1, 2006, and with the 30th amendment on March 30, 2018.

Legal representative: Mr. Vo Truong Son Gender: Male

Position: General Manager

2. Having committed administrative violations:

- Wrong declaration does not lead to underpayment of tax of the CIT and VAT final declaration.
- Incorrect tax filing base, the deductible tax amount leads to the tax deficiency, but the business transactions have been fully reflected on the system of accounting books, legal invoices and documents.

3. Regulations at:

Clause 2, Clause 5, Article 10 of Decree No. 129/2013/ND-CP; Clause 1, Clause 3, Article 16 of Decree No. 125/2020/ND-CP.

4. Aggravating factors:

Aggravating factors: there is one aggravating factor for the act of false filing that does not lead to tax deficiency (CIT tax year 2021; VAT account T2/2021, T5/2021, TI 1/2021) which is a repeated violation. .

5. Extenuating factors: No.

6. Penalties and remedial measures are imposed as follows:

a. Main form of sanction: Fine

- Fine level: VND 261,542,726, of which:

+ Fines for acts of false declaration leading to lack of PIT payable in 2020, 2021 (TM 4268): VND 219,942,726;

+ Procedure fine (TM 4254): VND 41,600,000.

Amount of fine in words: Two hundred and sixty-one million five hundred forty-two thousand seven hundred and twenty-six dong.

b. Additional sanction: No.

c. Remedy:

- Tax arrears to be collected: VND 1,099,713,628
of which:

+ PIT arrears (TM 1001): VND 1,099,713,628

Amount of money in arrears to be collected in words: One billion ninety-nine million seven hundred thirteen thousand six hundred twenty-eight dong.

- Amount of late payment of tax: 212,294,617 VND

of which:

+ Late payment of personal income tax (TM 4917): VND 212,294,617

Late payment amount in words: Two hundred and twelve million two hundred and ninety four thousand six hundred and seventeen dong.

The amount of late payment of tax above is calculated through 28 /12/ 2022. Hoang Anh Gia Lai Joint Stock Company is responsible for self calculation and paying the amount of late payment of tax as from 02/12/2022 to the date of tax payment. immediately before the actual date of payment of the arrears and fines (above) into the State budget as prescribed. The deadline for paying tax arrears recorded in the tax system is 28 /12/ 2022.

- Reduced VAT can also be deducted for the following period: VND 541,321,409.

- Reduced VAT payable: VND 25,335,504.

- Reduced land rent payable: VND 8,823,525.

- Reduced losses that can be carried forward to the next period of 2019: VND 234,456,113,120.

The time limit for implementing remedial measures is within 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:

1. is assigned Mr. Vo Truong Son as the representative of the violating organization named in Article 1 of this Decision to execute.

The organization named in Article 1 must strictly abide by this sanctioning decision.

Beyond the time limit mentioned above, if the Organization named in Article 1 does not voluntarily comply, it will be subject to enforcement in accordance with the law.

- a) The organization named in Article 1 must pay the arrears tax and fines specified in Article 1 to the state budget revenue account at the State Treasury of Gia Lai province within 10 days from the date of receipt of this decision.
- b) The organization named in Article 1 has the right to complain or initiate an administrative lawsuit against this Decision according to the law.

2. Dispatched to: State Treasury of Gia Lai province to collect the fines.

3. Dispatched to: Tax Department Office, Tax Declaration and Accounting Department, Debt Management and Tax Debt Enforcement to organize the implementation of this Decision

Recipients: - As I Article 3 - Archived: record, TTK1, KTT Team (07b)	HEAD OF DEPARTMENT Le Minh Nhut
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No. 01/23/NQĐHĐCĐ-HAGL

Gia Lai, 19th January, 2023**RESOLUTION****THE BOARD OF DIRECTORS OF
HOANG ANH GIA LAI JOINT STOCK COMPANY**

- Pursuant to the Enterprise Law No. 59/2020/QH14 promulgated by the National Assembly on 17/6/2020;
- Pursuant to the Charter of Hoang Anh Gia Lai Joint Stock Company ("Company");
- Pursuant to the Resolution of the General Meeting of Shareholders of BAPI Hoang Anh Gia Lai Joint Stock Company No. 0201/NQĐHĐCĐ-BAPI.23 dated 02/01/2023 approving the plan for private placement to expand production and business activities;
- Pursuant to the Meeting Minutes of the Board of Directors ("BOD") No. 01/23/BBHDQT-HAGL dated 19/01/ 2023.

DECIDES:

Article 1: Approving the registration to acquire 650,000 shares out of 5,000,000 shares **expected** to be additionally issued of BAPI Hoang Anh Gia Lai Joint Stock Company ("BAPIHAGL"), par value VND 10,000 /share, total price by the par value is VND 6,500,000,000 (Six billion hundred million VND). Accordingly, after BAPIHAGL completes the issuance and increase of charter capital, the Company will own 3,400,000 shares, accounting for 34% of the charter capital at BAPIHAGL and BAPIHAGL will no longer be a subsidiary of the Company.

Article 2: Mr. Vo Truong Son, as General Director and legal representative of the Company is authorized and assigned to sign relevant documents, documents and files to perform the work mentioned in Article 1 of this resolution.

Article 3: This Resolution takes effect from the date of signing. Implementation of this Resolution is assigned to the Board of Directors and the Company departments.

Recipients:

- As in Article 3
- BOD, BOS members
- Office archives

**FOR THE BOARD OF DIRECTORS
CHAIRMAN****DOAN NGUYEN DUC**