

(v/v công bố thông tin bất thường)
(Regarding the announcement of unusual
information)

TP. Hồ Chí Minh, ngày 14 tháng 10 năm 2026
Ho Chi Minh City, October 14, 2026

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi: Sở Giao dịch Chứng khoán Thành phố Hồ Chí Minh

To: Ho Chi Minh City Stock Exchange

1. Tên tổ chức: Công ty cổ phần Giống cây trồng miền Nam

Organization name: Southern Seed Corporation

– Mã chứng khoán: SSC - Stock code: SSC

– Địa chỉ: 282 Lê Văn Sỹ, Phường Tân Sơn Hòa, TP.HCM,

Address: 282 Le Van Sy, Tan Son Hoa Ward, Ho Chi Minh City,

– Điện thoại liên hệ: 028.38442414 - Telephone: 028.38442414

– Email: southernseed@ssc.com.vn

2. Nội dung công bố thông tin:

Content of disclosure:

- Ngày 14/10/2026, Công ty cổ phần Giống cây trồng miền Nam (SSC) nhận được Quyết định số 7215/QĐ-XPHC, ngày 12 tháng 10 năm 2026 do Thuế Thành phố Hồ Chí Minh ban hành về việc xử phạt vi phạm hành chính về thuế. Nay, Công ty công bố Quyết định số 7215/QĐ-XPHC, ngày 12/10/2026 của Thuế TP.HCM (đính kèm)
- On October 14, 2026, Southern Seed Corporation (SSC) received Decision No. 7215/QĐ-XPHC dated October 12, 2026, issued by the Ho Chi Minh City Tax Department regarding the imposition of administrative penalties for tax violations. The Company hereby discloses Decision No. 7215/QĐ-XPHC dated October 12, 2026, issued by the Ho Chi Minh City Tax Department (attached).
- Thông tin này được công bố trên trang thông tin điện tử của Công ty tại đường dẫn: **<http://ssc.com.vn>** vào ngày 15/10/2026.

This information was published on the Company's website at the following link: <http://ssc.com.vn> on October 15, 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.

Người đại diện theo pháp luật

Legal representative

TỔNG GIÁM ĐỐC

GENERAL DIRECTOR

***Tài liệu đính kèm (Attached document)**

- Quyết định số 7215/QĐ-XPHC, ngày 12/10/2026 của Thuế TP.HCM

- Decision No. 7215/QĐ-XPHC dated October 12, 2026, issued by the HCM City Tax Department

*** Nơi nhận (Recipients)**

- Như trên (As above)

- PT CBTT (để biết) - PT CBTT (for information)

- Lưu NSHC (Save NSHC)



Trần Trường Loan

TAX DEPARTMENT
HO CHI MINH CITY TAX OFFICE
No.: 72/15/QĐ-XPHC

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
Ho Chi Minh City, October 12, 2026

DECISION

On Administrative Sanction for Tax Violation

HEAD OF HO CHI MINH CITY TAX OFFICE



Pursuant to Articles 57, 68, 70, 78, and 85 of the Law on Handling of Administrative Violations (amended and supplemented in 2020 and 2025);

- *Pursuant to Law on Tax Administration No. 108/2025/QH15 dated December 10, 2025;*
- *Pursuant to Article 6 of Law No. 56/2024/QH15 dated November 29, 2024, amending and supplementing certain articles of the Law on Tax Administration;*
- *Pursuant to Tax Laws and implementing guiding documents;*
- *Pursuant to the Government's Decree No. 125/2020/NĐ-CP dated October 19, 2020, prescribing administrative penalties for tax and invoice offenses;*
- *Pursuant to the Government's Decree No. 118/2021/NĐ-CP dated December 23, 2021, elaborating a number of articles and measures for the implementation of the Law on Handling of Administrative Violations;*
- *Pursuant to the Government's Decree No. 373/2025/NĐ-CP dated December 31, 2025, amending and supplementing certain articles of Decree No. 126/2020/NĐ-CP dated October 19, 2020, detailing a number of articles of the Law on Tax Administration;*
- *Pursuant to Decision No. 3736/QĐ-CT dated December 31, 2025, of the Director General of the General Department of Taxation on the functions, duties, powers, and organizational structure of Offices and Divisions under provincial/municipal Tax Departments;*
- *Pursuant to Decision No. 910/QĐ-TPHCM dated February 02, 2026, of the Head of Ho Chi Minh City Tax Office on the assignment of operational areas and affiliated units among the Leadership of Ho Chi Minh City Tax Office;*
- *Pursuant to Decision No. 919/QĐ-TPHCM dated February 02, 2026, of the Head of Ho Chi Minh City Tax Office on the authorization of powers to handle administrative violations;*
- *Pursuant to Tax Administrative Violation Record No. 4763/BB-VPHC drawn up on September 21, 2026, at Ho Chi Minh City Tax Office and delivered to Southern Seed Joint Stock Company via the portal of the Tax Department;*
- *At the proposal of the Leadership of Enterprise Management and Support Division No. 2,*



HEREBY DECIDES:

Article 1. To impose administrative sanctions on:

1. Sanctioned organization: Southern Seed Corporation

- **Head office address:** 282 Le Van Sy, Tan Son Hoa Ward, Tan Binh District (former), Ho Chi Minh City
- **Enterprise/Investment Registration Certificate No.:** 0302634683
- **Date of issuance:** June 24, 2002
- **Place of issuance:** Ho Chi Minh City
- **Tax Identification Number (TIN):** 0302634683
- **Legal representative:** Tran Truong Tan Tai
- **Title:** General Director

2. Has committed the following administrative violation:

Late submission of tax declaration dossier beyond the prescribed deadline from 01 day to 30 days regarding the Personal Income Tax return (Form 06/KK-TNCN) for the tax filing period of June 2026.

3. Legal basis for sanctioning:

The act of submitting a tax declaration dossier past the prescribed deadline from 01 day to 30 days is subject to penalty under Clause 2, Article 13 of the Government's Decree No. 125/2020/NĐ-CP dated October 19, 2020.

4. Extenuating and aggravating circumstances:

- a. Extenuating circumstances: None
- b. Aggravating circumstances: None

5. Circumstances relevant to the handling of the violation (if any): None.

6. Applicable sanctions and remedial measures:

a) Main sanction:

- Total penalty amount: **VND 3,500,000** (*In words: Three million five hundred thousand Vietnamese dong*s).
- Of which: Penalty for late submission of the Personal Income Tax declaration (Form 06/KK-TNCN) for the June 2026 tax period at the average fine level (Sub-item 4268): **VND 3,500,000**.

b) Additional sanctions (if any): None.

c) Remedial measures:

The taxpayer is required to pay late payment interest in accordance with the provisions of the Law on Tax Administration and detailed guiding regulations.

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

Article 3. This Decision is:

- 1. Delivered to Mr./Ms. Tran Truong Tan Tai as the representative of the organization named in Article 1 of this Decision for execution.



- Within ten (10) days from the date of receipt of this Decision, the organization named in Article 1 must strictly comply with this Sanctioning Decision. The fine stated in Article 1 must be remitted into account No. **7111.1056137** of Ho Chi Minh City Tax Office opened at the State Treasury - Area II (Address: 37 Nguyen Hue, Ben Nghe Ward, District 1, Ho Chi Minh City).
 - Upon expiration of the aforementioned time limit, if Southern Seed Joint Stock Company fails to execute this Sanctioning Decision, administrative enforcement measures will be applied in accordance with the law.
 - The organization named in Article 1 has the right to lodge a complaint or initiate a lawsuit against this Decision in accordance with the law.
2. Sent to the State Treasury - Area II for fee collection.
 3. Sent to Enterprise Management and Support Division No. 2 to organize the execution of this Decision./

**FOR THE HEAD OF TAX OFFICE
DEPUTY HEAD OF TAX OFFICE**

(Signed and Stamped)

Giang Van Hien

Recipients:

- As per Article 3;
- Archived: Clerical Office, Enterprise
- Management and Support Div. 2 (VTA Thu - 04b).

