CÔNG TY CỔ PHẦN KIM KHÍ TP. HỒ CHÍ MINH VNSTEEL
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CÔNG TY CỔ PHẦN KIM KHÍ
THÀNH PHỐ HỒ CHÍ MINH – VNSTEEL
VNSTEEL – HO CHI MINH CITY
METAL CORPORATION

Số/No: 447/CBTT-HMC

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập – Tự do – Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

TP.HCM, ngày 27 tháng 10 năm 2026
Ho Chi Minh City, October 27, 2026

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi: - Ủy ban Chứng khoán Nhà nước
- Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh
To: - *State Securities Commission of Vietnam*
- *Ho Chi Minh City Stock Exchange (HOSE)*

1. Tên tổ chức: **CÔNG TY CP KIM KHÍ THÀNH PHỐ HỒ CHÍ MINH – VNSTEEL**
Name of organization: ***VNSTEEL – HOCHIMINH City Metal Corporation***

- Mã chứng khoán/ *Stock code*: **HMC**
- Địa chỉ/ *Address*: 193 Đinh Tiên Hoàng, Phường Tân Định, TP. Hồ Chí Minh
- Điện thoại/ Tel.: 028 38294623 Fax: 028 38290403
- Email: kimkhitp@metalhcm.com.vn

2. Nội dung thông tin công bố/*Contents of disclosure*:

Ngày 26/10/2026, Công ty Cổ phần Kim Khí Thành phố Hồ Chí Minh – VNSTEEL ("Công ty") đã nhận được Quyết định số 7551/QĐ-XPHC ngày 23/10/2026 của Cục Thuế Thành phố Hồ Chí Minh về việc xử phạt vi phạm hành chính về thuế đối với Công ty liên quan đến năm tài chính 2025.

On October 26, 2026, Ho Chi Minh City Metal Corporation – VNSTEEL (the "Company") received Decision No. 7551/QD-XPHC dated October 23, 2026, issued by the Ho Chi Minh City Tax Department, regarding administrative sanctions for tax violations incurred by the Company in fiscal year 2025.

3. Thông tin này được công bố trên trang thông tin điện tử của công ty vào ngày 27/10/2026 tại đường dẫn https://metalhcm.com.vn

This information was published on the company's website on October 27, 2026, as in the link https://metalhcm.com.vn

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*

M.S.D.N: 0300399... CÔNG TY CỔ PHẦN KIM KHÍ THÀNH PHỐ HỒ CHÍ MINH VNSTEEL THÀNH PHỐ HỒ CHÍ MINH

Lê Văn Quang

TAX DEPARTMENT
HO CHI MINH CITY TAX DEPARTMENT

Socialist Republic of Vietnam
Independence – Freedom – Happiness

No: 7551/QĐ-XPHC

Ho Chi Minh City, 23 October 2026

M.S.D.N: 0300399360 - C.T.C.P
CÔNG TY CỔ PHẦN KIM KHÍ THÀNH PHỐ HỒ CHÍ MINH - VNSTEEL
THÀNH PHỐ HỒ CHÍ MINH

DECISION
On administrative penalties for tax violations

HEAD OF THE HO CHI MINH CITY TAX DEPARTMENT

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

Pursuant to the Law on Tax Administration dated 10/12/2025 and its implementing guidance documents;

Pursuant to the Law on Tax Administration dated 13/06/2019 and its implementing guidance documents;

Pursuant to the Law on Tax Administration dated 29/11/2006 and the Laws amending and supplementing certain articles thereof;

Pursuant to the tax laws and their implementing guidance documents;

Pursuant to Government Decree No. 310/2025/ND-CP dated 02/12/2025 amending and supplementing certain articles of Government Decree No. 125/2020/ND-CP dated 19/10/2020 on administrative penalties for tax and invoice violations;

Pursuant to Government Decree No. 125/2020/ND-CP dated 19/10/2020 on administrative penalties for tax and invoice violations; and Government Decree No. 102/2021/ND-CP dated 16/11/2021 amending and supplementing certain articles of the decrees on administrative penalties in the fields of taxation and invoicing; customs; insurance and lottery businesses; management and use of public assets; thrift practice and waste prevention; national reserves; state treasury operations; accounting and independent auditing;

Pursuant to Government Decree No. 118/2021/ND-CP dated 23/12/2021 detailing certain articles of, and measures for implementing, the Law on Handling of Administrative Violations;

Pursuant to Government Decree No. 68/2025/ND-CP dated 18/03/2025 amending and supplementing certain articles of Government Decree No. 118/2021/ND-CP dated 23/12/2021 detailing certain articles of, and measures for implementing, the Law on Handling of Administrative Violations;

Pursuant to Government Decree No. 189/2025/ND-CP dated 01/07/2025 detailing the Law on Handling of Administrative Violations with respect to the authority to impose administrative penalties;

Pursuant to Government Decree No. 190/2025/ND-CP dated 01/07/2025 amending and supplementing certain articles of Decree No. 118/2021/ND-CP, as amended and supplemented by Decree No. 68/2025/ND-CP;

Pursuant to Decision No. 1376/QD-CT dated 30/06/2025 of the General Director of the Tax Department prescribing the functions, duties, powers and organizational structure of provincial and municipal tax departments under the Tax Department;

Pursuant to Decision No. 3736/QD-CT dated 31/12/2025 of the General Director of the Tax Department prescribing the functions, duties and powers of the offices and divisions of provincial and municipal tax departments;

Pursuant to the Tax Inspection Minutes signed on 20/10/2026 between the legal representative of VNSTEEL – HOCHIMINH City Metal Corporation and the Head of the Inspection Team established under Decision No. 8881/QD-TPHCM dated 21/09/2026 of the Head of the Ho Chi Minh City Tax Department concerning the tax inspection at VNSTEEL – HOCHIMINH City Metal Corporation;

Pursuant to Decision No. 914/QD-TPHCM dated 02/02/2026 of the Head of the Ho Chi Minh City Tax Department delegating the authority to impose administrative penalties;

At the proposal of the Head of Tax Inspection Division No. 5.

DECIDES:

Article 1. Administrative penalties shall be imposed on the following organization:

1. Name of the violating organization: VNSTEEL – HOCHIMINH City Metal Corporation;

Head office address: No. 193 Đinh Tien Hoang Street, Tan Dinh Ward, Ho Chi Minh City.

Business Registration Certificate No.: 0300399360.

Date of issue: 27/12/2005; issuing authority: Ho Chi Minh City Department of Planning and Investment.

Tax identification number: 0300399360.

Legal representative: Le Van Quang. Gender: Male.

Position: General Director

2. Administrative violations committed:

Incorrect value added tax (VAT) declarations resulting in an underpayment of tax for September 2025, and incorrect declarations without an underpayment of tax for October and December 2025, as prescribed in Clause 1, Article 141 and Clause 1, Article 142 of the Law on Tax Administration dated 13/06/2019 of the National Assembly.

Incorrect declaration of deductible expenses in determining taxable income, resulting in an underpayment of corporate income tax for 2025, as prescribed in Clause 1, Article 142 of the Law on Tax Administration dated 13/06/2019 of the National Assembly.

3. Legal provisions: Point a, Clause 1 and Clause 3, Article 16 of Government Decree No. 125/2020/ND-CP dated 19/10/2020; penalties shall be imposed pursuant to Point b, Clause 3, Article 12 and Clauses 1 and 2, Article 16 of Government Decree No.

125/2020/ND-CP dated 19/10/2020, and Clause 5, Article 1 of Decree No. 68/2025/ND-CP dated 18/03/2025.

4. Aggravating and mitigating circumstances: None

5. Circumstances relevant to the resolution of the violations: None

6. The following penalties and remedial measures shall apply:

a) Principal penalty: Monetary fine.

Total fine: 35,060,063 VND (in words: Thirty-five million sixty thousand sixty-three Vietnamese dong), comprising:

- Fine for violations of VAT procedures (budget sub-item 4254): 13,000,000 VND.

- Fine for incorrect declarations resulting in an underpayment of VAT, budget sub-item 4254: 4,308,884 VND.

- Fine for incorrect declarations resulting in an underpayment of corporate income tax, budget sub-item 4254: 17,751,179 VND.

b) Additional penalties (if any): None.

c) Remedial measures:

- Collection of tax arrears of 110,300,313 VND (in words: One hundred and ten million three hundred thousand three hundred and thirteen Vietnamese dong), comprising:

+ VAT arrears, budget sub-item 1701: 21,544,419 VND.

+ Corporate income tax arrears, budget sub-item 1052: 88,755,894 VND.

- Late payment interest on tax: 7,726,343 VND (in words: Seven million seven hundred and twenty-six thousand three hundred and forty-three Vietnamese dong), comprising:

+ Late payment interest on VAT, budget sub-item 4931: 2,294,481 VND.

+ Late payment interest on corporate income tax, budget sub-item 4918: 5,431,862 VND.

The above late payment interest on tax has been calculated up to and including 20/10/2026. VNSTEEL – HOCHIMINH City Metal Corporation shall calculate and pay any further late payment interest on tax accruing after 20/10/2026 until the date on which the tax arrears and fines are actually paid into the State Budget, in accordance with applicable regulations.

Total tax arrears, fines for incorrect declarations and late payment interest: 153,086,719 VND (in words: One hundred and fifty-three million eighty-six thousand seven hundred and nineteen Vietnamese dong).

- Reduction in VAT credit: 1,458,743 VND (in words: One million four hundred and fifty-eight thousand seven hundred and forty-three Vietnamese dong).

VNSTEEL – HOCHIMINH City Metal Corporation is requested to report the above reduction in VAT credit as an adjustment in its VAT filing for the tax period in which this Decision is received (Item 37 of the VAT Return - Form No. 01/GTGT).

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

Article 3. This Decision shall be:

1. Delivered to Mr./Ms. Le Van Quang, the legal representative of the organization subject to penalties named in Article 1 of this Decision, for compliance.

The organization named in Article 1 shall strictly comply with this Decision imposing penalties. If VNSTEEL – HOCHIMINH City Metal Corporation fails to comply voluntarily by the prescribed deadline, this Decision shall be enforced in accordance with the law. For each day of delay in payment of the fine, the violating individual or organization shall pay an additional amount equal to 0.05% of the total unpaid fine.

The organization subject to penalties named in Article 1 shall pay the fine at Regional State Treasury II - Transaction Office No. 11, or through a commercial bank where Regional State Treasury II - Transaction Office No. 11 maintains an account, using the following State Budget payment details:

Account No. 7111.1056137; collecting authority code under this Decision imposing penalties: G12.18.128; budget chapter code: 154. Payment shall be made within 10 (ten) days from the date of receipt of this Decision.

VNSTEEL – HOCHIMINH City Metal Corporation has the right to lodge a complaint or initiate administrative proceedings against this Decision in accordance with the law.

2. To be sent to Regional State Treasury II – Transaction Office No. 11 for collection of the amounts payable.

3. To be sent to Enterprise Management and Support Division No. 5 and Tax Inspection Division No. 5 for implementation of this Decision.

Recipients:
- As specified in Article 3;
- Filed at: Records Office, Tax Inspection Division No. 5 (TTT Hang-05b).

ID: 901669

FOR THE HEAD OF CITY TAX DEPARTMENT
DEPUTY HEAD OF CITY TAX DEPARTMENT

(Signed and sealed)

Nguyen Tien Dung