CÔNG TY CỔ PHẦN **PHỤC VỤ MẶT ĐẤT SÀI GÒN** **SAIGON GROUND SERVICES JSC**	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập – Tự do – Hạnh phúc** **THE SOCIALIST REPUBLIC OF VIETNAM** **Independence – Freedom - Happiness**
Số/No: 1588 **/CBTT-SAGS**	*TP. Hồ Chí Minh, ngày 12 tháng 11 năm 2026* *HCM City dated November 12 2026*

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi / To: **Ủy Ban Chứng Khoán Nhà Nước / State Securities Commission of Vietnam**

Sở Giao dịch Chứng khoán TP. Hồ Chí Minh / Ho Chi Minh City Stock Exchange

1. Tên tổ chức/ *Organization name*: Công ty cổ phần Phục vụ mặt đất Sài Gòn/ *Sai Gon Ground Services Joint Stock Company*

Mã chứng khoán/ *Securities Symbol*: SGN

Trụ sở chính/ *Address*: 58 Trường Sơn, Phường Tân Sơn Hòa, TP. Hồ Chí Minh

Điện thoại/ *Telephone*: 028. 35474999

Fax: 02835470999

Email: commercial@sags.vn

2. Nội dung thông tin công bố: Ngày 12/11/2026, Công ty đã nhận được Quyết định số 7923/QĐ-XPHC ngày 06/11/2026 của Trưởng Thuế TP. Hồ Chí Minh về việc xử phạt vi phạm hành chính về thuế (chi tiết trong tài liệu đính kèm)./ *On November 12, 2026, The Company received Decision No.7923/QD-XPHC dated November 06, 2026 of the Head of Ho Chi Minh City Tax Department regarding administrative penalties for tax violations (details are provided in the attached document).*

Công ty đã hoàn tất nộp tiền thuế truy thu, tiền phạt và tiền chậm nộp thuế: 57.065.861 đồng trong ngày 12/11/2026/ *The company completed the payment of additional tax payable, administrative fine, and late payment interest: VND 57,065,861 on November 12, 2026.*

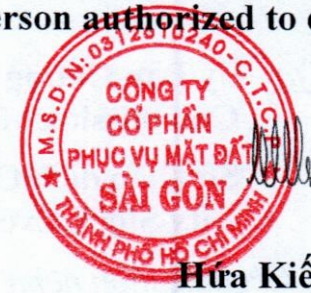
3. Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 12/11/2026 tại đường dẫn www.sags.vn tại mục quan hệ cổ đông./ *This information was disclosed on the Company's website on November 12 ,2026 at the following link: www.sags.vn under the section: Investor Relations.*

Notes: In the event of discrepancies or differing interpretations between the information in Vietnamese and English, The Vietnamese version shall prevail.

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 full responsibility to the law.

Đại diện tổ chức
Organization representative
Người được ủy quyền công bố thông tin
Person authorized to disclose information



Hứa Kiến Trung

VIET NAM TAX AUTHORITY
HO CHI MINH CITY TAX OFFICE

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 7923 /QD-XPHC

Ho Chi Minh City, November 06, 2026

DECISION
On Administrative Penalties for Tax Violations

MANAGER OF THE HO CHI MINH CITY TAX OFFICE

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

Pursuant to the Law on Tax Administration No. 108/2025/QH15 dated December 10, 2025, and its implementing regulations;

Pursuant to the Laws on Taxation and their implementing regulations;

Pursuant to Decree No. 118/2021/ND-CP dated December 23, 2021 of the Government detailing certain provisions and measures for the implementation of the Law on Handling Administrative Violations; Decree No. 68/2025/ND-CP dated March 18, 2025 of the Government; and Decree No. 190/2025/ND-CP dated July 1, 2025 of the Government amending and supplementing certain provisions of Decree No. 118/2021/ND-CP dated December 23, 2021, as amended and supplemented by Decree No. 68/2025/ND-CP dated March 18, 2025, and Decree No. 120/2021/ND-CP dated December 24, 2021 of the Government prescribing the regime for application of administrative handling measures involving education at communes, wards and townships;

Pursuant to Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government on administrative penalties for tax and invoice-related violations; Decree No. 102/2021/ND-CP dated November 16, 2021 of the Government amending and supplementing certain provisions of the Decrees on administrative penalties in the fields of taxation, invoices, customs, insurance business, lottery business, management and use of public assets, thrift practice and waste prevention, national reserves, State Treasury, accounting and independent auditing; and Decree No. 310/2025/ND-CP dated December 2, 2025 of the Government amending and supplementing certain provisions of Decree No. 125/2020/ND-CP dated October 19, 2020 on administrative penalties for tax and invoice-related violations;

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

Notes: In the event of discrepancies or differing interpretations between the information in Vietnamese and English, The Vietnamese version shall prevail.

Pursuant to Decision No. 3736/QD-CT dated December 31, 2025 of the Director General of the Tax Department prescribing the functions, duties and powers of the Office and Divisions under provincial and municipal Tax Departments;

Pursuant to Administrative Violation Record No. 174/BBVP-XPHC dated November 3, 2026, made between the legal representative of Saigon Ground Services Joint Stock Company and officers of Division No. 5 – Enterprise Management and Support, Ho Chi Minh City Tax Office;

Pursuant to Decision No. 911/QD-TPHCM dated February 2, 2026 of the Head of the Ho Chi Minh City Tax Office on the delegation of authority to impose administrative penalties.

HEREBY DECIDES:

Article 1. Imposition of administrative penalties on the following organization:

1. Name of the violating organization: Saigon Ground Services Joint Stock Company

Head office address: No. 58 Truong Son Street, Tan Son Hoa Ward, Ho Chi Minh City.

Enterprise Registration Certificate No.: 0312610240

Date of issuance: January 10, 2014

Place of issuance: Ho Chi Minh City

Tax Identification Number: 0312610240

(Enterprise Registration Certificate, 13th amendment dated October 8, 2025).

Legal representative: Mr. Bui Tuan Anh – General Director

2. Administrative violations committed:

Using illegal invoices and documents, or illegally using invoices and documents for the accounting of purchased goods and services in business activities subject to tax obligations, thereby reducing the amount of tax payable or increasing the amount of tax exempted, reduced, deductible, refundable or not required to be paid.

Specifically:

The Company used invoices and documents which had been concluded by another competent authority (People's Court of Regional Area 2 – Da Nang) to have been illegally used. Such use resulted in a reduction of the corporate income tax payable for the tax years 2022 and 2023, in violation of Clause 9, Article 3 of Decree No. 123/2020/ND-CP dated October 19, 2020; Article 4 of

Notes: In the event of discrepancies or differing interpretations between the information in Vietnamese and English, The Vietnamese version shall prevail.

Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government on administrative penalties for tax and invoice-related violations; and Clause 4, Article 45 of the Law on Tax Administration dated December 10, 2025.

3. Legal provisions governing the administrative violation:

The taxpayer committed an administrative violation subject to penalties under Clause 2, Article 17 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government on administrative penalties for tax and invoice-related violations.

4. Aggravating and mitigating circumstances:

a) Mitigating circumstances: None.

b) Aggravating circumstances: None.

5. Other circumstances relevant to the resolution of the violation (if any): None.

6. Applicable penalties and remedial measures:

a) Principal penalty: Monetary fine

Total fine (Sub-item 4254): VND 30,154,441

(In words: Thirty million one hundred fifty-four thousand four hundred forty-one Vietnamese dong), comprising:

The fine imposed pursuant to Clause 4, Article 45 of the Law on Tax Administration No. 108/2025/QH15 and Clause 2, Article 17 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government, with no aggravating or mitigating circumstances (Chapter 135, Sub-item 4254): 100,514,804 * 20% * 1,5 = VND 30,154,441.

b) Additional penalties (if any): None.

c) Remedial measures:

- Total additional tax payable: VND 20,102,961

(In words: Twenty million one hundred two thousand nine hundred sixty-one Vietnamese dong), comprising:

+ Additional corporate income tax payable (Chapter 135, Sub-item 1052): VND 20,102,961.

- Total late payment interest: VND 6,808,459

(In words: Six million eight hundred eight thousand four hundred fifty-nine Vietnamese dong), comprising:

+ Late payment interest on corporate income tax (Chapter 135, Sub-item 4918): VND 6,808,459.

Notes: In the event of discrepancies or differing interpretations between the information in Vietnamese and English, The Vietnamese version shall prevail.

The late payment interest has been calculated up to and including November 3, 2026.

Saigon Ground Services Joint Stock Company shall be responsible for calculating and paying any additional late payment interest accruing from November 3, 2026 until the date on which the outstanding tax and administrative fine are fully paid into the State Budget, in accordance with applicable regulations (if any).

Total amount of additional tax payable, administrative fine and late payment interest: VND 57,065,861.

(In words: Fifty-seven million sixty-five thousand eight hundred sixty-one Vietnamese dong).

Article 2. Effective Date:

This Decision shall take effect from the date of its signing

Article 3. Implementation:

1. This Decision is delivered to Mr. Bui Tuan Anh, as the representative of the violating organization specified in Article 1 herein, for implementation.

Saigon Ground Services Joint Stock Company shall strictly comply with this Administrative Penalty Decision. If the Company fails to voluntarily comply with this Decision within the prescribed time limit, enforcement measures shall be taken in accordance with applicable laws. For each day of late payment of the administrative fine, the violating organization shall additionally pay an amount equal to 0.05% of the outstanding unpaid fine.

Saigon Ground Services Joint Stock Company shall pay the administrative fine to the following account:

Account No.: 7111.1056137

Account holder: Ho Chi Minh City Tax Office 01

Bank: State Treasury – Region II, Transaction Office No. 06

Administrative area code: 26977 – Tan Son Hoa Ward

State Treasury code: 0122

Code of the authority issuing the penalty decision: G12.18.128.

Payment shall be made within 10 (ten) days from the date of receipt of this Decision

Saigon Ground Services Joint Stock Company has the right to lodge a complaint or initiate administrative court proceedings against this Decision in accordance with applicable laws.

2. This Decision shall be sent to the State Treasury – Region II, Transaction Office No. 06, for collection of the administrative fine.

Notes: In the event of discrepancies or differing interpretations between the information in Vietnamese and English, The Vietnamese version shall prevail.

3. This Decision shall be sent to Division No. 5 – Enterprise Taxation Division for implementation./.

Nơi nhận:
- As stated in Article 3;
- Da Nang City Tax Office (for information);
- Filed: Archives, Division No. 5 – Enterprise Taxation Division (BQ Dung – 04 copies).

FOR AND ON BEHALF OF MANAGER OF THE HO CHI MINH CITY TAX OFFICE
DEPUTY MANAGER OF THE HO CHI MINH CITY TAX OFFICE

(SIGNED)

Nguyen Thi Thu Phuong

Notes: In the event of discrepancies or differing interpretations between the information in Vietnamese and English, The Vietnamese version shall prevail.