VIETNAM NATIONAL TEXTILE AND GARMENT GROUP
HUE TEXTILE GARMENT JSC

No.: 1270/CBTT– DMH

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Hue, October 30, 2026

24-HOUR INFORMATION DISCLOSURE

To: - Hanoi Stock Exchange.

I. Introduction to the information-disclosing organization.

1. Company name: Hue Textile Garment Joint Stock Company.
2. Stock code: HDM.
3. Address: 122 Duong Thieu Tuoc, Thanh Thuy Ward, Hue City.
4. Telephone: 0234.3864337;

II. Content of the disclosed information: On October 30, Hue Textile Garment Joint Stock Company received Decision No. 1553/QD-XPHC-HUE dated October 29, 2026, from the Hue City Tax Department regarding administrative penalties for tax violations *(the penalty decision is attached)*.

We hereby undertake that the information disclosed above is true and accept full legal responsibility for the disclosed contents.

HUE TEXTILE AND GARMENT JSC
AUTHORIZED PERSON FOR INFORMATION DISCLOSURE

M.S.D.N: 3300100028 - C.T.C.P
CÔNG TY CỔ PHẦN DỆT MAY HUẾ
THÀNH PHỐ HUẾ

NGUYEN TIEN HAU

Recipients:
- As above;
- Filed: VT

CÔNG TY C° PHЬiN D¨ T MAY HUε

Digitally signed by CÔNG TY C° PHЬiN D¨ T MAY HUε
DN: cn=CÔNG TY C° PHЬiN D¨ T MAY HUε c=VN l=TX. H€hng Thu
Reason: I am the author of this document
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Date: 2026-10-30 17:06+07:00

GENERAL DEPARTMENT OF TAXATION **HUE CITY TAX DEPARTMENT**	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
No.: 1553/QĐ-XPHC-HUE	Hue, dated October 29

DECISION
On sanctioning administrative violations of tax regulations

HEAD OF THE HUE CITY TAX DEPARTMENT

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

Pursuant to the Law on Tax Administration, the Law Amending and Supplementing a Number of Articles of the Law on Tax Administration, and the guiding documents for its implementation;

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

Pursuant to Government Decree No. 125/2020/ND-CP dated October 19, 2020, on administrative penalties for tax and invoice violations; Government Decree No. 310/2025/ND-CP dated December 2, 2025, amending and supplementing a number of articles of Government Decree No. 125/2020/ND-CP dated October 19, 2020;

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

Pursuant to Decision No. 3736/QD-CT dated December 31, 2025, of the Director General of the General Department of Taxation promulgating regulations on the functions, duties, and powers of the Office and divisions of provincial and municipal tax departments;

Pursuant to Decision No. 1100/QD-HUE dated December 30, 2025, of the Head of the Hue City Tax Department on delegating the power to sanction administrative violations to the Deputy Heads of the Hue City Tax Department;

Pursuant to the Record of Administrative Violation Sanctioning dated October 28, 2026, made at the Enterprise Management and Support Division – Hue City Tax Department, concerning the determination of tax violations under Official Letter No. 39/KTNN-CNV dated September 18, 2026, of the State Audit Office of Vietnam.

HEREBY DECIDES:

Article 1.

1. To sanction the following organization for an administrative violation:

Organization name: Hue Textile Garment Joint Stock Company;

Address: No. 122 Duong Thieu Tuoc, Thanh Thuy Ward, Hue City;

Tax identification number: 3300100628;

Business Registration Certificate No. 3300100628, issued on November 17, 2005; issuing authority: Hue City;

Legal representative: Ms. Nguyen Hong Lien; Gender: Female;

Position: General Director;

2. Committed the following administrative tax violation: incorrectly declared, resulting in an underpayment of corporate income tax payable for 2025;

3. As prescribed in Article 45 of the Law on Tax Administration No. 108/2025/QH15 dated December 10, 2025, of the National Assembly; Government Decree No. 125/2020/ND-CP dated October 19, 2020, on administrative penalties for tax and invoice violations (as amended and supplemented by Government Decree No. 310/2025/ND-CP dated December 2, 2025)

4. Aggravating circumstances: None

5. Mitigating circumstances: None

6. The following sanction and remedial measures are imposed:

a) Administrative sanction:

- Fine for incorrectly declaring, resulting in an underpayment of corporate income tax payable for 2025 (TM 4254): VND 116,182,865;

Pursuant to Clause 1, Article 16 of Government Decree No. 125/2020/ND-CP dated October 19, 2020, on administrative penalties for tax and invoice violations (as amended and supplemented by Government Decree No. 310/2025/ND-CP dated December 2, 2025).

b) Remedial measure:

- Collection of underpaid corporate income tax (TM 1052) for 2025: VND 580,914,325 *(In words: Five hundred eighty million, nine hundred fourteen dong, three hundred twenty-five dong).*

- Late payment interest on corporate income tax (TM 4918): VND 37,120,425 *(In words: Thirty-seven million, one hundred twenty thousand, four hundred twenty-five dong).*

The late payment interest stated above is calculated through October 30, 2026. Late payment interest is calculated continuously from the day following the last day of the tax payment deadline (April 1, 2026) through October 30, 2026.

Total underpaid tax collected, administrative penalty, and late payment interest: VND 734,217,615 *(In words: Seven hundred thirty-four million, two hundred seventeen thousand, six hundred fifteen dong).*

The sanctioned Hue Textile Garment Joint Stock Company shall bear all costs of implementing the remedial measures.

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

Article 3. This Decision shall be:

1. Delivered to Ms. Nguyen Hong Lien, the legal representative of Hue Textile Garment Joint Stock Company named in Article 1 of this Decision, for compliance.

Hue Textile Garment Joint Stock Company named in Article 1 must strictly

comply with this sanctioning decision. If the company fails to voluntarily comply after the deadline, enforcement shall be carried out in accordance with the law, and for each day of late payment of the fine, the violating individual or organization must pay an additional 0.05% calculated on the total unpaid fine.

a. The sanctioned Hue Textile Garment Joint Stock Company named in Article 1 must pay the fine into state budget collection account No. 7111 opened at Professional Division 2 – State Treasury of Region XIII, Code of the authority issuing the sanctioning decision: 1056369, Chapter code: 558, tax administration authority: Hue City Tax Department, within 10 days from the date of receipt of this Decision.

b. Hue Textile Garment Joint Stock Company has the right to lodge a complaint or initiate administrative legal proceedings against this Decision in accordance with the law.

2. Sent to Professional Division 2 - State Treasury of Region XIII for collection of the fine.
3. Sent to the Enterprise Management and Support Division and the Inspection Division for information and coordination in implementation./.

Recipients:
- As stated in Article 3;
- Inspection Division;
- Filed: Office records, Enterprise Management and Support Division (06b).

(Taxpayers may scan the QR code below to participate in the survey evaluating their satisfaction with the tax authority's services)



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

Signed

Le Van Dung