

**TUNG KUANG INDUSTRIAL
JOINT STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No: 15/TK

Dong Nai, June 24, 2026

EXTRAODINARY DISCLOSURE OF INFORMATION

To: Hanoi Stock Exchange

1. Organization name: Tung Kuang Industrial Joint Stock Company
 - Stock code: TKU
 - Address: No. 3, Road 2A, Bien Hoa 2 Industrial Zone, Long Hung Ward, Dong Nai City.
 - Tel: 02513.836688 Fax: 02513.836552
 - Email: tungkuang@tungkuang.com.vn
 - Website: <https://tungkuang.com.vn>

2. Content of disclosed information:

On June 24, 2026, Tung Kuang Industrial Joint Stock Company received Decision No. 2092/QĐ-DON and Decision No. 2093/QĐ-DON dated June 22, 2026, issued by the Dong Nai City Tax Department regarding administrative sanctions and the recovery of tax refunds applied to Tung Kuang Industrial Joint Stock Company.

This information was disclosed on the Company's website on June 24, 2026, at the link: <https://tungkuang.com.vn>

We hereby commit that the information disclosed above is true and correct and we take full responsibility before the law the content of the disclosed information.

GENERAL DIRECTOR



LIU CHIEN HUNG

No: 2092/QĐ-DON

Dong Nai, June 22, 2026

DECISION

Regarding the recovery of tax refunds

HEAD OF DONG NAI 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 June 13, 2019;

Pursuant to Government Decree No. 125/2020/NĐ-CP dated October 19, 2020, on penalties for administrative violations related to taxation and invoices;

Pursuant to the Tax Inspection Record signed on June 09, 2026 by the Tax Inspection Team, established under Inspection Decision No. 06/QĐ-DON dated January 05, 2026 of the Director of Dong Nai Provincial Tax Department, regarding the tax inspection at Tung Kuang Industrial Joint Stock Company, Tax Identification Number: 3600254361; Address: No. 3, Street 2A, Bien Hoa II Industrial Zone, Long Hung Ward, Dong Nai City.

DECISION:

Article 1. Recovery of tax refund amounts from Tung Kuang Industrial Joint Stock Company.

Tax Code: 3600254361;

Registered address: No. 3, Road 2A, Bien Hoa II Industrial Zone, Long Hung Ward, Dong Nai City

Total tax amount: VND 319,013,991 (In words: Three hundred nineteen million, thirteen thousand, nine hundred ninety-one Vietnamese dong).

Of which:

No	Refund decision		State budget account	Sub-item	Tax amount refunded	Date of budget refund	Recovered tax refund amount	Late payment interest		Reason for refund recovery
	No	Date/Month						Sub-item	Amount.	
1	381/QĐ-CTDON-KDT	22/02/2023	8993	7551	1.600.270.903	24/02/2023	8.366.516	4943	3.014.456	Not eligible for tax deduction under the applicable regulations
2	5203/QĐ-CTDON-KDT	29/12/2022	8993	7551	3.389.166.451	29/12/2022	11.217.048	4943	4.233.314	Not eligible for tax deduction under the applicable regulations
3	4777/QĐ-CTDON-KDT	01/12/2022	8993	7551	476.869.658	05/12/2022	12.235.074	4943	4.705.609	Not eligible for tax deduction under the applicable regulations
4	4402/QĐ-CTDON-KDT	10/10/2022	8993	7551	2.601.146.954	14/10/2022	25.980.173	4943	10.397.265	Not eligible for tax deduction under the applicable regulations
5	4001/QĐ-CTDON-KDT	29/08/2022	8993	7551	3.653.817.257	30.08.2022	11.944.834	4943	4.941.578	Not eligible for tax deduction under the applicable regulations
6	3583/QĐ-CTDON-KDT	28/07/2022	8993	7551	3.246.704.634	01.08.2022	19.148.094	4943	8.088.155	Not eligible for tax deduction under the applicable regulations

7	3227/QĐ-CTDON-KDT	06/07/2022	8993	7551	7.499.057.556	08/07/2022	32.446.398	4943	13.938.973	Not eligible for tax deduction under the applicable regulations
8	2189/QĐ-CTDON-KDT	19/05/2022	8993	7551	2.486.563.613	24/05/2022	37.807.879	4943	16.752.671	Not eligible for tax deduction under the applicable regulations
9	936/QĐ-CTDON-KDT	14/04/2022	8993	7551	7.933.950.120	15.04.2022	10.276.705	4943	4.673.845	Not eligible for tax deduction under the applicable regulations
10	423/QĐ-CTDON-KDT	23/02/2022	8993	7551	1.824.957.998	25.02.2022	13.792.859	4943	6.475.747	Not eligible for tax deduction under the applicable regulations
11	16/QĐ-CTDON-KDT	04/01/2022	8993	7551	503.797.635	07/01/2022	4.863.052	4943	2.354.690	Not eligible for tax deduction under the applicable regulations
12	3790/QĐ-CTDON-KDT	30/11/2021	8993	7551	425.921.465	06/12/2021	21.170.360	4943	10.453.924	Not eligible for tax deduction under the applicable regulations
13	3079/QĐ-CTDON-KDT	26/08/2021	8993	7551	915.965.247	01/09/2021	15.796.717	4943	8.255.364	Not eligible for tax deduction under the applicable regulations
14	2826/QĐ-CTDON-KDT	22/07/2021	8993	7551	2.143.353.711	26/07/2021	13.323.537	4943	7.110.772	Not eligible for tax deduction under the applicable regulations
15	2437/QĐ-CTDON-KDT	29/06/2021	8993	7551	1.267.079.455	02/07/2021	21.748.634	4943	11.763.836	Not eligible for tax deduction under the applicable regulations
16	71HT/QĐ-CT	18/01/2021	8993	7551	504.181.359	18/01/2021	8.119.769	4943	4.793.912	Not eligible for tax deduction under the applicable regulations
17	3760HT/QĐ-CT	08/10/2020	8993	7551	1.180.641.557	08/10/2020	1.759.046	4943	1.092.368	Not eligible for tax deduction under the applicable regulations
18	2799HT/QĐ-CT	22/07/2020	8993	7551	1.085.200.925	22/07/2020	8.664.742	4943	5.583.560	Not eligible for tax deduction under the applicable regulations
19	2493HT/QĐ-CT	23/06/2020	8993	7551	2.260.410.945	23/06/2020	40.352.554	4943	26.354.253	Not eligible for tax deduction under the applicable regulations
Total					44.999.057.443		319.013.991		154.984.291	

Tung Kuang Industrial Joint Stock Company is required to remit the recovered tax refund amount to State Budget Revenue Account No. **8993** of the Dong Nai City Tax Department at the State Treasury of Region XVII, in accordance with the sub-item specified above.

Article 2. The late payment interest payable by Tung Kuang Industrial Joint Stock Company, as prescribed in Clause 2, Article 59 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019, has been calculated up to and including June 09, 2026, amounting to **VND 154,984,291** (In words: One hundred fifty-four million, nine hundred eighty-four thousand, two hundred ninety-one Vietnamese dong).

Tung Kuang Industrial Joint Stock Company is requested to self-calculate and pay the late payment interest accruing from June 10, 2026 until the day immediately preceding the date on which the recovered tax refund amount is actually remitted to the State budget, in accordance with applicable regulations, to State Budget Revenue Account No. **7111.1054274** of the Dong Nai City Tax Department at the State Treasury of Region XVII, under Sub-item 4943.

Article 3. This Decision shall take effect from the date of signing.

Tung Kuang Industrial Joint Stock Company, Inspection Division No. 1, Enterprise Management Division No. 1, and the State Treasury of Region XVII shall be responsible for the implementation of this Decision./.

HEAD OF THE CITY TAX DEPARTMENT

Recipients:

- As stated in Article 3;
- Leadership of the Dong Nai City Tax Department;
- Filed: Administration Office, Inspection Division No. 1. (Diep, 5b)

Nguyen Toan Thang

No: 2093/QĐ-XPHC-DON

Dong Nai, June 22, 2026

**DECISION
On Administrative Sanctioning**

HEAD OF DONG NAI CITY TAX DEPARTMENT

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 dated June 13, 2019;

Pursuant to Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government prescribing administrative sanctions for tax and invoice violations;

Pursuant to the Tax Inspection Record signed on June 09, 2026 by the Tax Inspection Team, established under Inspection Decision No. 06/QĐ-DON dated January 05, 2026 issued by the Director of the Dong Nai Tax Department regarding the tax inspection at Tung Kuang Industrial Joint Stock Company;

Pursuant to Decision No. 01/QĐ-DON dated July 03, 2025 of the Director of the Dong Nai Tax Department regarding the assignment of areas and units under the responsibility of the leadership of the Tax Department;

DECISION:

Article 1. Administrative sanctions for tax violations against:

1. Violating organization: Tung Kuang Industrial Joint Stock Company;

Registered address: No. 3, Road 2A, Bien Hoa II Industrial Zone, Long Hung Ward, Dong Nai City;

Tax code: 3600254361;

Enterprise registration number: 3600254361;

Tung Kuang Industrial Joint Stock Company was established under Investment License No. 1191 CPH/GP issued by the Minister of Planning and Investment on August 9, 2005. The company's predecessor was Tung Kuang Industrial Co., Ltd., a 100% foreign-invested enterprise established in Bien Hoa II Industrial Park, Bien Hoa, under Investment License No. 1191/GP issued on April 5, 1995 by the State Committee for Cooperation and Investment (now the Ministry of Planning and Investment);

On September 18, 2007, the Dong Nai Industrial Zones Authority issued the Investment Registration Certificate for the first amendment No. 472033000244, and the ninth amendment was issued on September 13, 2019.

Legal representative: Mr. Liu Chien Hung; Gender: Male; Title: General Director.

2. Committed administrative violations:

a) Declared incorrectly, leading to underpayment of corporate income tax for the years 2021, 2022, 2023, and 2024;

b) Incorrect declaration of deductible value-added tax (VAT), resulting in an increase

in the amount of tax refunded.

3. Provision: Clause 1, Article 16, Section I, Chapter II of Government Decree No. 125/2020/ND-CP dated October 19, 2020.

4. Aggravating circumstances: None.

5. Mitigating circumstances: None.

6. The following forms of sanctions and remedial measures are imposed:

a) Principal sanction: Monetary fine.

- The penalty rate of 20% of the under-declared tax for incorrect declaration is prescribed in Clause 1, Article 16, Section I, Chapter II of Government Decree No. 125/2020/ND-CP dated December 05, 2020. The penalty amount is VND 457,125,034 (in words: four hundred fifty-seven million, one hundred twenty-five thousand, and thirty-four dong) – Sub-item 4254, of which:

+ Penalty for incorrect declaration leading to underpayment of corporate income tax: VND 405,101,458.

+ Penalty for incorrect declaration resulting in an increase in the amount of tax refunded (at a rate of 20% of the recovered tax amount): VND 52,023,576.

b) Additional sanction: None.

c) Remedial measures:

c.1) Compelled to fully pay the underpaid tax into the State budget, specifically:

Corporate income tax arrears (Sub-item 1052): VND 2,407,928,219 (in words: two billion, four hundred seven million, nine hundred twenty-eight thousand, two hundred nineteen dong);

Late payment interest at 0.03% per day calculated on the amount of tax arrears as prescribed in Clause 2, Article 59 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019, as amended and supplemented by Clause 7, Article 6 of Law No. 56/2024/QH15 dated November 29, 2024, amounting to VND 835,218,373 (in words: eight hundred thirty-five million, two hundred eighteen thousand, three hundred seventy-three dong) – Sub-item 4918

The above late payment interest is calculated up to and including June 09, 2026. Tung Kuang Industrial Joint Stock Company is responsible for self-calculating and paying late payment interest arising after June 09, 2026, as well as late payment interest on fines from the day following the expiry of the fine payment deadline (if any) up to the day immediately preceding the actual payment date of the tax arrears and fines into the State budget in accordance with regulations.

c.2) Other remedial measures: None

Deadline for implementation of remedial measures: 10 days from the date of receipt of this Decision.

All costs for the implementation of the remedial measures shall be borne by the violating organization named in this Article.

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

Article 3. This Decision is issued:

1. Assign Mr. Liu Chien Hung; Gender: Male; Title: General Director, as the representative of the violating organization named in Article 1 of this Decision to comply with this Decision.

Tung Kuang Industrial Joint Stock Company must strictly comply with this sanctioning decision. If, upon expiry of the prescribed time limit, the Company fails to voluntarily comply, it shall be subject to enforcement measures in accordance with the law. In addition, for each day of late payment of the fine, the violating organization or individual shall be required to pay an additional 0.05% of the total unpaid fine amount.

Tung Kuang Industrial Joint Stock Company shall pay the fine and remedial amounts into account No. **7111.1054274** of the Dong Nai Tax Department, opened at the State Treasury of Region XVII, within 10 days from the date of receipt of this Decision.

Tung Kuang Industrial Joint Stock Company has the right to lodge a complaint or initiate an administrative lawsuit against this Decision in accordance with the provisions of law.

2. Sent to the State Treasury of Region XVII for collection of the fine.

3. Sent to Inspection Division No. 1 for implementation.

4. Sent to Enterprise Management and Support Division No. 1 for information and coordination in implementation./.

Recipients:

- As stated in Article 3;
- Filed: Administrative Office,
Inspection Division 1 (Diep, 05b).

HEAD OF THE CITY TAX DEPARTMENT

Nguyen Toan Thang