

Số/No.: 31/2026/CV-ATS

TP. Hồ Chí Minh, ngày 01 tháng 10 năm 2026
Ho Chi Minh City, 1st, October, 2026

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi/ To: Ủy ban Chứng khoán Nhà nước
To: Sở Giao dịch Chứng khoán Hà Nội
State Securities Commission / Hanoi Stock Exchange

1. Tên tổ chức/Name of organization: **CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ ATS /ATS INVESTMENT GROUP JOINT STOCK COMPANY**

- Mã chứng khoán/ Stock code: ATS
- Địa chỉ/Address: Số 11.24, Tầng 11, Tòa nhà Golden King, số 15 Nguyễn Lương Bằng, Phường Tân Mỹ, Thành phố Hồ Chí Minh, Việt Nam/ No 11.24, Floor 11, Golden King Building, 15 Nguyen Luong Bang Street, Tan Phu Ward, District 7, Ho Chi Minh City, Vietnam.
- Điện thoại liên hệ/Tel.: 0919012659
- E-mail: quanhecodong.ats@gmail.com
- Loại thông tin công bố/ Type of information disclosed:

☒ 24h ☐ Yêu cầu ☐ Bất thường ☐ Định kỳ

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

Ngày 30/9/2026, Công ty Cổ phần Tập đoàn Đầu tư nhận được Quyết định số: 5085/QĐ-XPHC ngày 28/9/2026 về việc xử phạt vi phạm hành chính thuế của Thuế Quận 7, Thành phố Hồ Chí Minh.

On 30th September 2026, Investment Group Joint Stock Company received Decision No. 5085/QĐ-XPHC dated 28th September 2026 on administrative penalties for tax violations issued by the Tax Department of District 7, Ho Chi Minh City.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 01/10/2026 tại đường dẫn: <https://atsinvest.com.vn/>

This information was published on the company's website on October 1st 2026 at the link: <https://atsinvest.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 commit that the information published above is true and we are fully responsible before the law for the content of the published information.

Tài liệu đính kèm:

- Quyết định số : 5085/QĐ-XPHC ngày 28/9/2026 về việc xử phạt vi phạm hành chính thuế của Thuế Quận 7, Thành phố Hồ Chí Minh.
- Decision No. 5085/QĐ-XPHC dated 28th September 2026 on administrative penalties for tax violations issued by the Tax Department of District 7, Ho Chi Minh City

Đại diện tổ chức/Organization Representative

Chủ tịch Hội Đồng Quản Trị/
Chairman of the Board of Directors


Trần Phúc Thiên Ân

DECISION
On Administrative Penalty for Tax Violations

HEAD OF TAX BRANCH NO.7, HO CHI MINH CITY

Pursuant to the Law on Handling of Administrative Violations dated 20th June 2012; the Law amending and supplementing a number of articles of the Law on Handling of Administrative Violations dated 13th November 2020; and the Law amending and supplementing a number of articles of the Law on Sanctioning of Administrative Violations dated 25th June 2025;

Pursuant to the Law on Tax Administration and its implementing guidelines.

Pursuant to the Law on Value-Added Tax dated June 3rd, 2008, and the Law Amending and Supplementing a Number of Articles of the Law on Value-Added Tax dated June 19th, 2013; Law on Value-Added Tax No. 48/2024/QH15 dated November 26th, 2024; the Law on Corporate Income Tax dated June 3rd, 2008, and the Law Amending and Supplementing a Number of Articles of the Law on Corporate Income Tax dated June 19th, 2013; and Law on Corporate Income Tax No. 67/2025/QH15 dated June 14th, 2025.

Pursuant to Decree No. 125/2020/ND-CP dated October 19th, 2020 of the Government providing for penalties for administrative violations in the fields of tax and invoices;

Pursuant to Decree No. 310/2025/ND-CP dated December 2rd, 2025 of the Government amending and supplementing a number of articles of Decree No. 125/2020/ND-CP dated October 19th, 2020 of the Government providing for penalties for administrative violations in the fields of tax and invoices;

Pursuant to Decision No. 1377/QĐ-TCS7 dated June 30th, 2025 of the Director of the Tax Department defining the functions, duties, and powers of Grassroots Tax Offices under provincial and municipal Tax Departments;

Pursuant to Decision No. 01/QĐ-TCS7 dated July 1st, 2025 of the Head of Grassroots Tax Office No. 7 of Ho Chi Minh City on the assignment of monitoring, directing, and managing responsibilities and areas of work among the leadership of Grassroots Tax Office No. 7 of Ho Chi Minh City;

Pursuant to Decision No. 1087/QĐ-TCS7 dated December 31st, 2025 of the Head of Grassroots Tax Office No. 7 of Ho Chi Minh City on the delegation of authority to impose administrative penalties;

Pursuant to Decision No. 1328/QĐ-TCS7 dated August 19th, 2026 of the Head of Grassroots Tax Office No. 7 of Ho Chi Minh City on the delegation of authority to issue decisions on enforcement of decisions on tax administration;

Pursuant to the Tax Inspection Minutes signed on September 25th, 2026, under Decision No. 1476/QĐ-TCS7 dated September 14th, 2026 of the Head of Grassroots Tax Office No. 7 of Ho Chi Minh City on the tax inspection at the taxpayer's premises, inspection period: from 2024 to 2025;

DECISION

Article 1:

1. Imposing administrative penalties on the following organization:

ATS Investment Group Joint Stock Company

Head office address: Room 11.24, 11th Floor, Golden King Building, No. 15 Nguyen Luong Bang, Tan My Ward, Ho Chi Minh City; Enterprise code: 0100830798; Enterprise Registration Certificate No.: 0100830798;

Date of issue: December 1, 1999; place of issue: Department of Planning and Investment of Ho Chi Minh City;

Legal representative: Tran Phuc Thien An - Gender: Female;

Position: General Director of the company.

2. Has committed the following administrative violations:

Misdeclaration resulting in an underpayment of tax payable, as prescribed in Article 142 of the Law on Tax Administration dated June 13, 2019.

Misdeclaration not resulting in an underpayment of tax payable, as prescribed in Article 141 of the Law on Tax Administration dated June 13, 2019.

3. The administrative violations are prescribed in: Clause 3, Article 12, and Clauses 1 and 3, Article 16 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government providing for penalties for administrative violations in the fields of tax and invoices.

4. Mitigating circumstances (if any): None.

5. Aggravating circumstances (if any): None.

6. The penalty forms and remedial measures applied are as follows:

a) Principal penalty form: Fine

Fine amount: VND 44,198,069 (in words: Forty-four million, one hundred ninety-eight thousand, sixty-nine dong). Of which:

- For the act of misdeclaration resulting in an underpayment of corporate income tax payable, the amount is: VND 18,198,069 (sub-item 4254);
- For the act of misdeclaration not resulting in an underpayment of value-added tax payable for Quarters 3 and 4 of 2024 and Quarters 3 and 4 of 2025: VND 26,000,000;

b) Additional penalty form (if any): None

c) Remedial measures (if any):

- Recovery of tax arrears: VND 90,990,346 (in words: Ninety million, nine hundred ninety-nine thousand, three hundred forty-six dong), of which:
 - + Recovery of corporate income tax arrears, amount: VND 90,990,346 (sub-item 1052).
- Late payment interest on tax: VND 14,684,775 (in words: Fourteen million, six hundred eighty-four thousand, seven hundred seventy-five dong), of which:
 - + Late payment interest on corporate income tax, amount: VND 14,684,775 (Sub-item 4918);

The above-mentioned late payment interest on tax is calculated up to the end of September 28, 2026. The taxpayer is responsible for self-calculating and paying the late payment interest on tax from after September 28, 2026 until the date the recovered tax arrears and fines are actually paid into the State Budget in accordance with regulations.

- Reduction of the deductible value-added tax amount carried forward to the next period: VND 23,148,403 (in words: Twenty-three million, one hundred forty-eight thousand, four hundred and three dong).

The enterprise is requested to declare an adjustment reducing the above-mentioned deductible tax amount in its value-added tax return for the tax period in which this Decision is received (indicator 37 on the value-added tax return – Form 01/GTGT).

The time limit for implementing the remedial measures is 10 (ten) days from the date of receipt of this Decision.

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

Article 3. This Decision shall be:

1. Delivered to Mr./Ms. Tran Phuc Thien An, the representative of the penalized organization named in Article 1 of this Decision, for compliance.

Within 10 (ten) days from the date of receipt of this decision, ATS Investment Group Joint Stock Company must strictly comply with this Penalty Decision. The recovered tax arrears, fines, and late payment interest on tax prescribed in Article 1 must be paid into

account No. 7111.1140906 of Tan My Ward – Grassroots Tax Office No. 7 of Ho Chi Minh City, opened at Transaction Office No. 8 – State Treasury Region II.

If, after the deadline, ATS Investment Group Joint Stock Company fails to comply with the Penalty Decision, it will be subject to enforcement of the administrative decision in accordance with the law, and for each day of late payment of the fine, ATS Investment Group Joint Stock Company must pay an additional 0.05% of the total unpaid fine amount.

ATS Investment Group Joint Stock Company has the right to file a complaint or bring an administrative lawsuit against this Decision in accordance with the law.

2. Sent to Transaction Office No. 8 – State Treasury Region II for coordinated implementation.

3. Sent to Enterprise Management and Support Team No. 1 of Grassroots Tax Office No. 7 of Ho Chi Minh City for organizing the implementation of this Decision./.

Recipients:

- As stated in Article 3;
- Archived: Records (VT),
(KTr1) (Nttl1)



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

Signed and sealed.

Do Thanh Tan