TỔNG CÔNG TY CỔ PHẦN PHONG PHÚ
PHONG PHU CORPORATION

Số: 347/PP-TCKT
No.: 347/PP-TCKT
V/v: nhận được Quyết đinh số 7880/QĐ-XPHC ngày 05/11/2026 của Thuế TP.HCM

Re: Receipt of Decision No. 7880/QĐ-XPHC dated November 05, 2026, issued by the Ho Chi Minh City Tax Department

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

Thành phố Hồ Chí Minh, ngày 06 tháng 11 năm 2026
Ho Chi Minh City, November 6, 2026

Tổng Công Ty CP Phong Phú

Digitally signed by Tổng Công Ty CP Phong Phú
DN: cn=Tổng Công Ty CP Phong Phú c=VN
Reason: I am the author of this document
Location:
Date: 2026-11-06 17:04+07:00

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi: - Ủy ban Chứng khoán Nhà nước;
- Sở Giao dịch Chứng khoán Hà Nội.

To: - The State Securities Commission of Vietnam;
- The Hanoi Stock Exchange.

1/ Tên tổ chức/*Name of organization*: TỔNG CÔNG TY CỔ PHẦN PHONG PHÚ/ *PHONG PHU CORPORATION*

- Mã chứng khoán/*Stock code*: PPH
- Địa chỉ/*Address*: 48 Tăng Nhơn Phú, Phường Tăng Nhơn Phú, TP Hồ Chí Minh/*48 Tang Nhon Phu Street, Tang Nhon Phu Ward, Ho Chi Minh City*
- Điện thoại/*Telephone*: 08 3514 7340 Fax: 08 3728 1893
- Email: info@phongphucorp.com

2/ Nội dung thông tin công bố/*Contents of the disclosed information*:

Ngày 06/11/2026, Tổng công ty cổ phần Phong Phú đã nhận được Quyết định số 7880/QĐ-XPHC ngày 05/11/2026 của Thuế Thành Phố Hồ Chí Minh về việc xử phạt vi phạm hành chính về thuế .

On November 06, 2026, Phong Phu Corporation received Decision No. 7880/QĐ-XPHC dated November 5, 2026, issued by the Ho Chi Minh City Tax Department, imposing an administrative penalty for tax violations.

3/ Thông tin này được công bố trên trang thông tin điện tử của Tổng công ty cổ phần Phong Phú theo đường link: www.phongphucorp.com mục Quan hệ cổ đông vào ngày 06/11/2026.
This information was disclosed on Phong Phu Corporation's website, www.phongphucorp.com, under the "Shareholder Relations" section, on November 6, 2026.

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 disclosed above is true and accurate and accept full legal responsibility under the law for the contents of this disclosure.*

Trân trọng./. *Yours faithfully.*

Nơi nhận/Recipients:
- Như trên/*As stated above*;
- Lưu: VT/ *Filed with: Administration Department*

TỔNG GIÁM ĐỐC
GENERAL DIRECTOR

M.S.D.N: 0301446006 - C.T.C.P
TỔNG CÔNG TY CỔ PHẦN PHONG PHÚ
THÀNH PHỐ HỒ CHÍ MINH

Dương Khuê
Duong Khue

DEPARTMENT OF TAXATION
HO CHI MINH CITY TAX DEPARTMENT

No.: 7880/QĐ-XPHC

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, November 5, 2026

DECISION

On the imposition of administrative penalties for tax violations

HEAD OF THE HO CHI MINH CITY TAX DEPARTMENT

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

Pursuant to the tax laws and their implementing guidelines;

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

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

Pursuant to Decree No. 291/2026/NĐ-CP dated July 21, 2026 of the Government amending and supplementing a number of articles of Decree No. 125/2020/NĐ-CP dated October 19, 2020 of the Government on penalties for administrative violations relating to taxes and invoices, as amended and supplemented by Decree No. 102/2021/NĐ-CP dated November 16, 2021 of the Government and Decree No. 310/2025/NĐ-CP dated December 2, 2025 of the Government;

Pursuant to Decree No. 118/2021/NĐ-CP dated December 23, 2021 of the Government detailing a number of articles of and measures for implementation of the Law on Handling of Administrative Violations;

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

Pursuant to Decree No. 189/2025/NĐ-CP dated July 1, 2025 of the Government detailing the Law on Handling of Administrative Violations with respect to the competence to impose penalties for administrative violations;

Pursuant to Decree No. 190/2025/NĐ-CP dated July 1, 2025 of the Government amending and supplementing a number of articles of Decree No. 118/2021/NĐ-CP, as amended and supplemented by Decree No. 68/2025/NĐ-CP;

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

Pursuant to Decision No. 3736/QĐ-CT dated December 31, 2025 of the Department of Taxation defining the functions, tasks and powers of the Office and Divisions of the provincial and municipal Tax Departments;

Pursuant to Decision No. 8474/QĐ-TPHCM dated September 11, 2026 of the Head of the Ho Chi Minh City Tax Department on the assignment of areas of responsibility and units in charge to the leadership of the Ho Chi Minh City Tax Department;

Pursuant to Decision No. 919/QĐ-TPHCM dated February 2, 2026 of the Head of the Ho Chi Minh City Tax Department on the delegation of authority to impose administrative penalties;

Pursuant to the Record of Administrative Violation on Taxes No. 5317/BB-VPHC made on October 29, 2026 at the Ho Chi Minh City Tax Department;

At the proposal of the leadership of the Enterprise Management and Support Division No. 2.

HEREBY DECIDES:

Article 1. To impose administrative penalties on the following organization:

1. Phong Phu Corporation (NT)

Head office address: 48 Tang Nhon Phu Street, Tang Nhon Phu Ward, Ho Chi Minh City

Licence/certificate No.: 0301446006

Date of issue: 01.06.2018; Place of issue: Ho Chi Minh City

Tax code: 0315086258

Legal representative (Mr./Ms.): Duong Khue

Title: General Director

2. Has committed administrative violations of tax procedures prescribed in the Law on Tax Administration, specifically: late submission beyond the prescribed deadline of the following tax returns:

Tax period	Declaration obligation	Due date	Date of return submission	Number of days overdue
2607	01/NTNN – Foreign contractor tax return (per occurrence)	27.07.2026	15.10.2026	80

3. The administrative violation is subject to penalty under:

The taxpayer has committed a violation subject to penalty under point a, clause 4, Article 13 of Decree No. 125/2020/NĐ-CP dated October 19, 2020 of the Government on penalties for administrative violations relating to taxes and invoices.

4. Aggravating and mitigating circumstances:

a) Mitigating circumstances: None.

b) Aggravating circumstances: None.

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

6. The following penalties and remedial measures are applied:

a) Principal penalty:

A monetary fine at the average level of the fine bracket under point a, clause 4, Article 13 of Decree No. 125/2020/NĐ-CP dated October 19, 2020 of the Government on penalties for administrative violations relating to taxes and invoices. Violation: late submission of tax return 01/NTNN – Foreign contractor tax return (per occurrence) for July 2026. Fine amount (sub-item 4254): VND 11,500,000 (in words: eleven million five hundred thousand dong).

Total fine (sub-item 4254): VND 11,500,000 (in words: eleven million five hundred thousand dong).

b) Additional penalty (if any): None.

c) Remedial measures:

The taxpayer shall pay late payment interest on tax in accordance with the Law on Tax Administration and the documents detailing the implementation of this Law (if any).

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

Article 3. This Decision is:

1. Delivered to Mr./Ms. Duong Khue, the representative of the violating organization named in Article 1 of this Decision, for compliance.

Within 10 (ten) days from the date of receipt of this Decision, the organization named in Article 1 must strictly comply with this penalty Decision. The fine specified in Article 1 must be paid into account No. 7111.1056137 of the Ho Chi Minh City Tax Department opened at the State Treasury Region II, address: No. 37 Nguyen Hue Street, Sai Gon Ward, Ho Chi Minh City.

If, upon expiry of the above time limit, Phong Phu Corporation (NT) fails to comply with the penalty decision, it shall be subject to enforcement of the administrative decision in accordance with the law.

The organization named in Article 1 has the right to lodge a complaint or initiate a lawsuit against this Decision in accordance with the law.

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

3. Sent to the Enterprise Management and Support Division No. 2 for implementation of this Decision./.

Recipients:
- As stated in Article 3;
- Filed: Records Office, QLDN2 (TTT Loan-05b).

P.P. HEAD OF THE CITY TAX DEPARTMENT
DEPUTY HEAD OF THE CITY TAX DEPARTMENT

(Signed and Sealed)

Giang Van Hien