DEPARTMENT OF TAXATION
TAX OF HANOI CITY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 17550/QD-HAN-KTr5-XPHC

Hanoi, October 30, 2026

CÔNG TY CỔ PHẦN CHỨNG KHOÁN DẦU KHÍ
Digitally signed by CÔNG TY CỔ PHẦN CHỨNG KHOÁN DẦU KHÍ
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DECISION
Re: Administrative penalties for tax violations

HEAD OF THE TAX AUTHORITY OF HANOI CITY

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

Pursuant to the Law on Tax Administration and its implementing documents;

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

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

Pursuant to Decision No. 1376/QD-CT dated June 30, 2025 of the Director General of Department of Taxation promulgating regulations on the functions, tasks, powers and organizational structure of the Tax Authorities of provinces and cities affiliated to the Department of Taxation;

Pursuant to Decision No. 3736/QD-CT dated December 31, 2025 of the Department of Taxation prescribing the functions, duties and powers of the Office and Divisions under Tax Authorities of provinces and cities ;

Pursuant to Decision No. 13204/QD-HAN dated August 6, 2026 of the Tax Authority of Hanoi City on the delegation of authority to impose administrative penalties for violations of tax administration regulations;

Pursuant to the Tax Inspection Record dated October 29, 2026, prepared by the Tax Inspection Team under Decision No. 16907/QD-HAN-KTra5 dated October 19, 2026 of the Tax Authority of Hanoi City regarding the inspection conducted at: Petrovietnam Securities Joint Stock Company; Tax Identification Number: 0102095561. Head office address: 2nd Floor, Hanoi Tourist Building, No. 18 Ly Thuong Kiet, Cua Nam Ward, Hanoi City;

At the proposal by the Head of Inspection Division No. 5 – Tax Authority of Hanoi City,

HEREBY DECIDES:

Article 1.

1. To impose administrative penalties on the following organization:

Petrovietnam Securities Joint Stock Company

Tax Identification Number: 0102095561

Head office address: 2nd Floor, Hanoi Tourist Building, No. 18 Ly Thuong Kiet Street, Cua Nam Ward, Hanoi City;

Operating under License No. 26/UBCK-GPHDKD dated December 9, 2006, issued by the State Securities Commission, and granted the Enterprise Registration Certificate for a

joint stock company No. 0102095561 by the Department of Planning and Investment, initially issued on December 6, 2006, and registered for the 13th amendment on December 30, 2022.

Legal representative: Ms. Phan Quynh Nga Gender: Female

Position: Director.

2. Administrative violation committed:

+ Incorrect tax declaration resulting in underpayment of payable value-added tax (VAT), corporate income tax (CIT) and personal income tax (PIT), in violation of Article 12 and Clause 1, Article 16 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government.

3. Legal provisions:

- Article 2 of the Law on Handling Administrative Violations No. 15/2012/QH13;

- Articles 12 and 16 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government.

4. Aggravating circumstances: None.

5. Mitigating circumstances: None.

6. Penalties and remedial measures imposed as follows:

a) Administrative penalty:

Monetary fine (Item Code 4254) in the total amount of VND 57,773,762, including:

- A fine for incorrect tax declarations at the rate of 20% of the additional tax payable as determined through the inspection, pursuant to Point c, Clause 2, Article 138 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019 and Clause 1, Article 16 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government, due to incorrect tax declarations resulting in an underpayment of payable tax, in the amount of VND 55,773,762.

- A fine for the act of incorrectly declaring information on tax returns without affecting tax obligations, pursuant to Clause 6, Article 2 of the Law on Handling Administrative Violations No. 15/2012/QH13 and Clause 2, Article 12 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government, in the amount of VND 2,000,000.

b) Additional penalties: None.

c) Remedial measures:

- Total amount of additional tax assessed and collected following the inspection: VND 278,868,812. Including:

+ VAT of Contractor with Tax Identification Number 0103046616 (Item Code 1701): VND 10,425,000.

+ Corporate Income Tax (Item Code 1052): VND 161,318,677.

+ Personal Income Tax (Item Code 1001): VND 107,125,135.

- Late payment interest, in the amount of: VND 70,853,030, pursuant to Point a, Clause 2, Article 59 of Law No. 38/2019/QH14 dated June 13, 2019 on Tax Administration and Clause 2, Article 16 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government, due to late payment of tax, including: Late payment interest on corporate income tax: VND 36,869,836. Late payment interest on contractor VAT: VND 1,363,590. Late payment interest on personal income tax: VND 32,619,604.

The total amount of additional tax assessed and collected, administrative fines and late payment interest is VND 407,495,604 *(In words: Four hundred seven million four hundred ninety-five thousand six hundred four Vietnamese dong).*

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

Article 3. This Decision shall be:

1. Delivered to Ms. Phan Quynh Nga, the legal representative of Petrovietnam Securities Joint Stock Company, for compliance.

Petrovietnam Securities Joint Stock Company shall strictly comply with this Penalty Decision. If the Company fails to voluntarily comply within the prescribed time limit, enforcement measures shall be applied in accordance with the law, and for each day of late payment of the fine, the violating organization shall pay an additional amount equal to 0.05% of the total outstanding unpaid fine.

Petrovietnam Securities Joint Stock Company shall pay the additional tax assessed and the administrative fines specified in Article 1 into Account No. 7111, maintained at Transaction Office No. 3 – State Treasury of Area I; Collection management authority code: 1054449 – Tax Authority of Hanoi City; Chapter Code: 554, within 10 days from the date of receipt of this Decision.

Petrovietnam Securities Joint Stock Company has the right to lodge a complaint or initiate administrative legal proceedings against this Decision in accordance with the law.

2. Delivered to Transaction Office No. 3 – State Treasury of Area I for collection of the fine.

3. Delivered to the Head of Inspection Division No. 5 and the Head of Enterprise Management Division No. 4 for implementation./. *(Signed)*

Recipients:
- As in Article 3;
- Enterprise Management Division No. 4;
- Archived: Clerical Office, Inspection Division No. 5_VtqNga (3).

FOR THE HEAD OF THE TAX AUTHORITY OF HANOI CITY
DEPUTY HEAD OF THE TAX AUTHORITY OF HANOI CITY
[Signed and sealed]

Tran Quang Hung