TỔNG CÔNG TY PHÁT ĐIỆN 2
CTCP NHIỆT ĐIỆN PHẢ LẠI
POWER GENERATION CORPORATION 2
PHA LAI THERMAL POWER JOINT STOCK COMPANY

Số: 4688/TB-PPC

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

Hải Phòng, ngày 28 tháng 10 năm 2026

CÔNG BỐ THÔNG TIN BẤT THƯỜNG

EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi: - Ủy ban Chứng khoán Nhà nước;
- Sở Giao dịch chứng khoán TP.HCM;
- Quý Cổ đông.

To: - *The State Securities Commission;*
- *Ho Chi Minh Stock Exchange;*
- *Shareholders.*

1. Tên tổ chức */Name of organization*: CÔNG TY CP NHIỆT ĐIỆN PHẢ LẠI / *PHA LAI THERMAL POWER JOINT STOCK COMPANY*
   - Mã chứng khoán */Stock code*: **PPC**
   - Địa chỉ */Adress*: Km28, QL18, Phường Chí Linh, Thành phố Hải Phòng / *Km28, QL18, Chi Linh Ward, Hai Phong City*
   - Điện thoại */Telephone*: 0220.3881126 Fax: 0220.3881338
   - E-mail: ppc.evngenco2@gmail.com

2. Nội dung thông tin công bố*:*

Ngày 28 tháng 10 năm 2026, Công ty CP Nhiệt điện Phả Lại nhận được Quyết định số 5127/QĐ-XPHC ngày 23/10/2026 của Thuế thành phố Hải Phòng về việc Xử phạt vi phạm hành chính về thuế đối với Công ty Cổ phần Nhiệt điện Phả Lại *(nội dung chi tiết theo file đính kèm).*

Information disclosure content:

On October 28, 2026, Pha Lai Thermal Power Joint Stock Company received Decision No. 5127/QĐ-XPHC dated October 23, 2026, issued by the Tax Department of Hai Phong City on administrative penalties for tax violations in 2026 against Pha Lai Thermal Power Joint Stock Company (detailed contents are provided in the attached file).

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty ngày 28/10/2026 tại đường dẫn: http://ppc.evn.vn

This information has been published on the company's official website on October 28, 2026 at the following link: http://ppc.evn.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 certify that the information disclosed above is true and correct and we take full legal responsibility for the content of the disclosed information.

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
LEGAL REPRESENTATIVE
TỔNG GIÁM ĐỐC/*GENERAL DIRECTOR*

Nơi nhận: ***Recipients***
- Như trên/*As above*;
- Phòng KTAT (CBTT trên trang Web)/
Safety and Technical department (disclosure on the website);
- Lưu: VT,TCKT.
/Filed: Office, Accounting and Finance Department.

M.S.D.N: 0800296853 CÔNG TY CỔ PHẦN NHIỆT ĐIỆN PHẢ LẠI P. CHÍ LINH TP. HẢI PHÒNG

Nguyễn Hoàng Hải

CÔNG TY CỔ PHẦN NHIỆT ĐIỆN PHẢ LẠI

Digitally signed by CÔNG TY CỔ PHẦN NHIỆT ĐIỆN PHẢ LẠI
DN: C=VN, L=HẢI DƯƠNG, CN=CÔNG TY CỔ PHẦN NHIỆT ĐIỆN PHẢ LẠI, OID.0.9.2342.19200300.100.1.1=MST:0800296853, E=PPC@EVN.VN
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TAX DEPARTMENT
HAI PHONG CITY TAX DEPARTMENT

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 5127 /QD-XPHC

Hai Phong, date 23 month 10 year 2026

DECISION
On Administrative Penalties for Tax Violations

THE HEAD OF HAI PHONG 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 No. 108/2025/QH dated December 10, 2025, 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 (as amended and supplemented by Article 1 of Decree No. 102/2021/ND-CP dated November 16, 2021, and Decree No. 310/2025/ND-CP dated December 2, 2025, of the Government);

Pursuant to Decree No. 118/2021/ND-CP dated December 23, 2021, of the Government detailing certain articles and measures for implementing the Law on Handling of Administrative Violations (as amended and supplemented by Decree No. 68/2025/ND-CP dated March 18, 2025, and Decree No. 190/2025/ND-CP dated July 1, 2025, of the Government);

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

Pursuant to Decision No. 5652/QD-HPH dated December 30, 2025, of the Head of Hai Phong City Tax Department delegating the authority to impose administrative penalties;

Pursuant to Decision No. 5680/QD-HPH dated December 30, 2025, of the Head of Hai Phong City Tax Department authorizing the Deputy Head to sign, on behalf of the Head, documents within the assigned areas of responsibility;

Pursuant to Official Letter No. 507/KTNN-CNVI dated July 10, 2026, of State Audit Office of Vietnam, Specialized Audit Unit VI, regarding recommendations to increase revenue and reduce expenditure of the state budget following the audit of the financial statements of Vietnam Electricity;

Pursuant to the Record of Administrative Tax Violations dated October 19, 2026, prepared by Hai Phong City Tax Department;

At the proposal of the Head of Enterprise Management Division No. 4 for Enterprise Management and Support.

HEREBY DECIDES:

Article 1. Administrative penalties imposed on the following organization:

1. Name of the violating organization: Pha Lai Thermal Power Joint Stock Company.

Registered head office address: Km 28, National Highway 18, Chi Linh Ward, Hai Phong City.

Tax identification number: 0800296853.

Enterprise Registration Certificate No.: 0800296853; first issued on January 26, 2006; amended for the 12th time on July 28, 2025. Issuing authority: Hai Phong City Department of Planning and Investment (now Hai Phong City Department of Finance).

Legal representative: Nguyen Hoang Hai; Gender: Male; Position: General Director.

2. Administrative violation committed: Incorrect declaration resulting in an underpayment of corporate income tax (CIT) payable for 2025, in accordance with the recommendations of State Audit Office of Vietnam, Specialized Audit Unit VI.

3. Legal provision governing the administrative violation: Point a, Clause 1, Article 16 of Decree No. 125/2020/ND-CP prescribing administrative penalties for tax and invoice-related violations.

4. Mitigating circumstances: None.

5. Aggravating circumstances: None.

6. Penalties and remedial measures imposed are as follows:

a) Principal penalty: Monetary fine

Fine amount: VND 139,227,808 (in words: One hundred thirty-nine million, two hundred twenty-seven thousand, eight hundred eight Vietnamese dong), pursuant to Point a, Clause 1, Article 16 of Decree No. 125/2020/ND-CP.

b) Additional penalties: None.

c) Remedial measures:

- Payment of the full amount of underpaid tax: Corporate income tax payable in the amount of VND 696,139,042, pursuant to Official Letter No. 507/KTNN-CNVI dated July 10, 2026, of State Audit Office of Vietnam, Specialized Audit Unit VI. (The Company paid the underpaid tax into the state budget on October 16, 2026.)

- Late payment interest on tax: VND 41,350,659 (in words: Forty-one million, three hundred fifty thousand, six hundred fifty-nine Vietnamese dong).

Late payment interest is calculated at a rate of 0.03% per day on the amount of underpaid corporate income tax, from the day following the deadline for payment of corporate income tax for 2025 until the day preceding the date on which the payment was made into the state budget (from April 1, 2026, to October 15, 2026).

Article 2. Effective date

This Decision shall take effect from the date of signing.

Article 3. Implementation of the Decision

1. This Decision is served on Mr. Nguyen Hoang Hai, General Director of Pha Lai Thermal Power Joint Stock Company, for compliance.

Pha Lai Thermal Power Joint Stock Company shall strictly comply with this Decision imposing administrative penalties. If the Company fails to voluntarily comply within the prescribed time limit, enforcement shall be carried out in accordance with the

law. For each day of late payment of the fine, the violating organization shall additionally pay an amount equal to 0.05% of the total outstanding fine.

a) Pha Lai Thermal Power Joint Stock Company shall pay the fine and late payment interest at State Treasury Region III or remit the payment to an authorized commercial bank where State Treasury Region III maintains an account, using the following state budget payment information:

Account: 7111; Code of the authority issuing the penalty decision: 1054149; Chapter code: 158; Sub-item code: 4254 (Penalty for incorrect declaration of corporate income tax); Sub-item code: 4918 (Late payment of corporate income tax) Payment must be made within 10 days from the date of receipt of this Decision.

b) Pha Lai Thermal Power Joint Stock Company has the right to lodge a complaint against or initiate legal proceedings in respect of this Decision in accordance with the law.

2. This Decision shall be sent to State Treasury Region III for collection of the fine.

3. This Decision shall be sent to Enterprise Management Division No. 4 for Enterprise Management and Support for implementation./.

Recipients:
- As stated in Article 3;
- Mr. Bui Duc Thanh, Deputy Head of Hai Phong City Tax Department;
- State Audit Office of Vietnam, Specialized Audit Unit VI;
- Inspection Division No. 1 (for reporting purposes).
- Filed at: Archives, Enterprise Management Division No. 4 (6 copies).

FOR THE HEAD OF HAI PHONG CITY TAX DEPARTMENT
DEPUTY HEAD OF HAI PHONG CITY TAX DEPARTMENT

Signed

Bui Duc Thanh