VIETNAM NATIONAL INDUSTRY - ENERGY GROUP
PETROVIETNAM GAS CORPORATION
Tel: (84-28) 3781 6777 – Fax: (84-28) 3781 5666 – 3781 5777

Ref: 2553/KVN-TC Date: 30/10/2026

EXTRAORDINARY INFORMATION DISCLOSURE

To:

- The State Securities Commission;
- Ho Chi Minh Stock Exchange.

PETROVIETNAM GAS JOINT STOCK CORPORATION (PV GAS)

Security symbol: GAS

Address: PV GAS TOWER, no. 673 Nguyen Huu Tho, Phuoc Kien Commune, Nha Be District, Ho Chi Minh City.

Telephone: (028) 37816777. Fax: (028) 37815666 – 37815777.

Content of information disclosure:

- On October 30, 2026, PV GAS received the Decision on Administrative Penalties for Tax Violations No. 1902/QĐ–DNL dated October 28, 2026, issued by the Large Enterprise Taxation Sub-Department.

(Detailed content as attached)

This information was published on PV GAS website on October 30, 2026 at this link http://www.pvgas.com.vn.

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Attention to:
- As above;
- BOD (to report);
- CEO&President (to report);
- Vice President N.C.Luan (to report);
- Board of Supervisors;
- Head of Internal Audit;
- Division: TC, KT, KSNB;
- PV GAS: VT, TC.TDNC.

Organization representative
Party authorised for information disclosure

M.S.D.N: 3500102710 - C.T.C.P - TỔNG CÔNG TY KHÍ VIỆT NAM - CÔNG TY CỔ PHẦN - THÀNH PHỐ HỒ CHÍ MINH

Phan Thi Phuong Anh

TỔNG CÔNG TY KHÍ VIỆT NAM - CÔNG TY CỔ PHẦN

Digitally signed by TỔNG CÔNG TY KHÍ VIỆT NAM - CÔNG TY CỔ PHẦN
DN: C=VN, S=THÀNH PHỐ HỒ CHÍ MINH, CN=TỔNG CÔNG TY KHÍ VIỆT NAM - CÔNG TY CỔ PHẦN, OID.0.9.2342.19200300.100.1.1=MST:3500102710
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Văn bản này được xác thực tại https://cks.pvgas.com.vn với mã tài liệu: KVN.26.5269

MINISTRY OF FINANCE
LARGE ENTERPRISE TAX DEPARTMENT

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 1902/QĐ-DNL

Hanoi, October 28, 2026

DECISION

On Administrative Penalties for Tax Violation

CHIEF OF THE LARGE ENTERPRISE TAX DEPARTMENT

Pursuant to the Law on Handling Administrative Violations dated June 20, 2012, as amended and supplemented by the Law dated November 13, 2020, and the Law dated June 25, 2025, and the relevant implementing documents;

Pursuant to the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019, as amended and supplemented by Law No. 56/2024/QH15 dated November 29, 2024, and the relevant implementing documents;

Pursuant to the relevant Tax Laws and implementing documents;

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

Pursuant to Government Decree No. 310/2025/ND-CP dated December 2, 2025, amending and supplementing a number of articles of Decree No. 125/2020/ND-CP dated October 19, 2020;

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

Pursuant to Decree No. 68/2025/ND-CP dated March 18, 2025, amending and supplementing a number of articles of Decree No. 118/2021/ND-CP;

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

Pursuant to Decision No. 101/QĐ-DNL dated January 19, 2026, issued by the Chief of the Large Enterprise Tax Department, regarding the delegation of authority to impose administrative penalties;

Pursuant to the Minutes of Administrative Tax Violation dated October 26, 2026, concerning Vietnam Oil and Gas Group (PVN) – Tax Identification Number (TIN): 3500102710;

Based on the proposal of the Head of Tax Administration Division No.1.

DECISION:

Article 1. Imposition of administrative penalties for tax violations on the following organization:

The English translation is for informational purposes only. In case of any discrepancy between the Vietnamese and English version, the Vietnamese version shall prevail.

1. Name of organization: PetroVietnam Gas Joint Stock Corporation.

Head office address: PV GAS Building, No. 673 Nguyen Huu Tho Street, Nha Be Commune, Ho Chi Minh City.

- Tax Identification Number (TIN): 3500102710.
- Enterprise Registration Certificate / Establishment and Operation License / Other equivalent document: No. 3500102710; Date of issuance: December 13, 2007; Issuing authority: Department of Finance of Ho Chi Minh City.
- Legal representative: Mr. Duong Tri Hoi, Gender: Male.

Position: General Director.

2. Administrative violations committed:

- Incorrect declaration of the tax base, resulting in an underpayment of tax, although the relevant economic transactions had been recorded in the accounting books and records.

- Use of illegal invoices for tax declaration purposes, resulting in a reduction in tax payable or an increase in tax refunds, tax exemptions or tax reductions.

3. Violations prescribed under: Clause 1, Article 16 and Clauses 1 and 2, Article 17 of Government Decree No. 125/2020/ND-CP dated October 19, 2020.

4. Aggravating circumstances: Not applicable.

5. Mitigating circumstances: Not applicable.

6. Forms of penalties and remedial measures imposed:

a) Principal penalties:

- A penalty of 20% of the amount of underdeclared tax, in accordance with Point a, Clause 1, Article 16 of Government Decree No. 125/2020/ND-CP dated October 19, 2020, in the amount of VND 9,730,963, State Budget Sub-item 4254 *(in words: Nine million seven hundred thirty thousand nine hundred sixty-three Vietnamese dong)*.

- A penalty for the use of illegal invoices, pursuant to Clauses 1 and 2, Article 17 of Government Decree No. 125/2020/ND-CP dated October 19, 2020, in the amount of VND 4,765,556, State Budget Sub-item 4254 *(in words: Four million seven hundred sixty-five thousand five hundred fifty-six Vietnamese dong)*.

Total administrative penalty: VND 14,496,519 (*in words: Fourteen million four hundred ninety-six thousand five hundred nineteen Vietnamese dong*).

b) Additional penalties: None.

c) Remedial measures:

PetroVietnam Gas Joint Stock Corporation has filed supplementary and amended tax declarations, independently determined the underpaid tax and late payment interest, and paid these amounts into the State Budget.

Article 2. Effectiveness.

Article 3. Implementation:

1. This Decision is assigned to Mr. Duong Tri Hoi, as the representative of the penalized organization named in Article 1 of this Decision, for implementation and compliance.

a) Within ten (10) days from the date of receipt of this Decision, PetroVietnam Gas Joint Stock Corporation must strictly comply with this administrative penalty decision. The amount specified in Article 1 must be paid into State Budget Collection Account No. 7111 at Nha Be Commune (administrative unit code: 27655), Transaction Office No. 8 – Regional State Treasury II (Treasury code: 0130), with the beneficiary being the Large Enterprise Tax Department and the tax collection authority code being 1131367.

If PetroVietnam Gas Joint Stock Corporation fails to voluntarily comply with this Decision within the aforementioned time limit, enforcement measures shall be taken in accordance with the provisions of law.

b) PetroVietnam Gas Joint Stock Corporation has the right to lodge a complaint or initiate administrative legal proceedings against this Decision in accordance with the provisions of law.

2. This Decision shall be sent to Transaction Office No. 8 – Regional State Treasury II for collection of the penalty amount.

3. This Decision shall be sent to the Heads of the following Departments for implementation: Tax Administration Department No. 1; Tax Administration Department No. 3; General Affairs, Professional Operations and Taxpayer Support Department./.

Recipients:
- As specified in Article 3;
- Chief of the Large Enterprise Tax Department (for reporting purposes);
- Tax Administration Department No. 3 and General Affairs and Professional Operations Department (for coordination);
- Filed at: Administrative Office and Tax Administration Department No. 1 (2 copies) – ndanh01.

FOR THE CHIEF OF THE LARGE ENTERPRISE TAX DEPARTMENT
DEPUTY CHIEF OF THE LARGE ENTERPRISE TAX DEPARTMENT

[signed and sealed]

Nguyen Tai Hai