CTCP VÀNG BẠC ĐÁ QUÝ PHÚ NHUẬN ***PHU NHUAN JEWELRY JOINT STOCK COMPANY***	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập – Tự do – Hạnh phúc** ***THE SOCIALIST REPUBLIC OF VIETNAM*** ***Independence – Freedom – Happiness***
Số: 689/2026/CV-CTY *No.: 689/2026/CV-CTY*	Tp. HCM, ngày 13 tháng 11 năm 2026 *Ho Chi Minh City, November 13, 2026*

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi: Sở Giao dịch Chứng khoán Thành phố Hồ Chí Minh
To: Ho Chi Minh Stock Exchange

1. Tên tổ chức: Công ty Cổ phần Vàng Bạc Đá Quý Phú Nhuận ("Công ty"/"PNJ")
Name of organization: Phu Nhuan Jewelry Joint Stock Company ("Company"/"PNJ")
- Mã chứng khoán/Mã thành viên: PNJ
Stock code/ Broker code: PNJ
- Địa chỉ: 170E Phan Đăng Lưu, Phường Đức Nhuận, Thành phố Hồ Chí Minh, Việt Nam
Address: 170E Phan Dang Luu, Duc Nhuan Ward, Ho Chi Minh City, Vietnam
- Điện thoại liên hệ: (028) 3995 1703 Fax: (028) 3995 1702
Tel.: (028) 3995 1703 Fax: (028) 3995 1702
- E-mail: thanh.dtn@pnj.com.vn

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

Ngày 13/11/2026, Công ty nhận được Quyết định số 8088/QĐ-XPHC ngày 12/11/2026 của Thuế Thành phố Hồ Chí Minh về việc xử phạt vi phạm hành chính về thuế.
On 13 November 2026, the Company received Decision No. 8088/QĐ-XPHC dated 12 November 2026 issued by the Ho Chi Minh City Tax Department regarding administrative penalties for tax violations.

- Hành vi vi phạm hành chính: Khai sai dẫn đến thiếu số tiền thuế GTGT phải nộp.
Administrative violation: Making incorrect tax declarations, resulting in an underpayment of value-added tax (VAT).
- Mức phạt tiền: 1.999.821.219 đồng *(Bằng chữ: Một tỷ chín trăm chín mươi chín triệu tám trăm hai mươi mốt nghìn hai trăm mười chín đồng).*
The amount of fine: VND 1,999,821,219 (In words: One billion nine hundred ninety-nine million eight hundred twenty-one thousand two hundred nineteen Vietnamese dong).

Để làm rõ, hành vi khai sai dẫn đến thiếu số tiền thuế GTGT phải nộp nêu trên đã được nêu trong Thông báo kết luận thanh tra của Thanh tra Chính phủ số 2777/TB-TTCP ngày 08/08/2026 và đã được Công ty công bố thông tin vào ngày 09/08/2026. Theo đó, Công ty đã chủ động rà soát, kê khai và nộp bổ sung số tiền thuế GTGT 9.999.106.097 đồng và tiền chậm nộp 973.413.961 đồng

vào ngân sách Nhà nước tại ngày 11/11/2025, đồng thời chủ động báo cáo đầy đủ đến Thanh tra Chính phủ và được Đoàn Thanh tra ghi nhận vào Biên bản thanh tra ngày 12/11/2025.
For clarification, the above-mentioned act of making incorrect tax declarations resulting in an underpayment of VAT was referred to in the Government Inspectorate's Inspection Conclusion Notice No. 2777/TB-TTCP dated 8 August 2026, which was disclosed by the Company on 9 August 2026. Accordingly, the Company proactively reviewed its tax declarations, made supplementary declarations, and paid the additional VAT amount of VND 9,999,106,097 and late payment interest of VND 973,413,961 to the State budget on 11 November 2025. The Company also proactively provided a full report on the matter to the Government Inspectorate, which was duly acknowledged by the Inspection Team in the Inspection Minutes dated 12 November 2025.

Công ty chấp hành nghiêm chỉnh, đầy đủ Quyết định của Thuế Thành phố Hồ Chí Minh và đã chủ động khắc phục các thiếu sót và hậu quả.
The Company has strictly, fully complied with the Decision of the Ho Chi Minh City Tax Department, and has proactively remedied the deficiencies and consequences.

Chi tiết nội dung theo Quyết định đính kèm.
Details are provided in the attached Decision.

3. Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 13/11/2026 tại đường dẫn https://www.pnj.com.vn/quan-he-co-dong/thong-bao/.
This information was published on the Company's website on 13 November 2026, as in the link https://www.pnj.com.vn/quan-he-co-dong/thong-bao-en/.

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 provided is true and correct and we bear the full responsibility to the law.

Nơi nhận/ *Recipients:*
- Như trên/ *As above*
- Lưu VP HĐQT/ *BOD Office archives*
- Lưu văn thư/ *Document Control archives*

Tài liệu đính kèm/ *Attachments:*
- Quyết định số 8088/QĐ-XPHC ngày 12/11/2026
Decision No. 8088/QĐ-XPHC dated 12 November, 2026

Đại diện tổ chức
Organization representative
Người đại diện theo pháp luật/Người UQ CBTT
Legal representative/Party authorized to disclose information

CÔNG TY CỔ PHẦN VÀNG BẠC ĐÁ QUÝ PHÚ NHUẬN

TRẦN PHƯƠNG NGỌC THẢO

TAX DEPARTMENT
HO CHI MINH CITY TAX DEPARTMENT
No.: 8088/QĐ-XPHC

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
Ho Chi Minh City, November 12th, 2026

DECISION

Regarding 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, Article 85 of the Law on Handling of Administrative Violations; the Law amending and supplementing a number of articles of the Law on Handling of Administrative Violations dated November 13th, 2020; and the Law amending and supplementing a number of articles of the Law on Handling of Administrative Violations dated June 25th, 2025;

Pursuant to the Law on Tax Administration dated December 10th, 2025, and its implementing legal documents;

Pursuant to the Tax Laws and their implementing legal documents;

Pursuant to Decree No. 125/2020/NĐ-CP dated October 19th, 2020, of the Government stipulating penalties for administrative violations regarding tax and invoices; Decree No. 102/2021/NĐ-CP dated November 16th, 2021 of the Government amending and supplementing a number of articles of Decrees on penalties for administrative violations in the fields of tax and invoices; customs; insurance business, lottery business; management and use of public assets; thrift practice and waste combat; national reserve; state treasury; accounting and independent audit;

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

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

Pursuant to Decree No. 190/2025/NĐ-CP dated July 01st, 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 Decree No. 310/2025/NĐ-CP dated December 02nd, 2025, of the Government amending and supplementing a number of articles of Decree No. 125/2020/NĐ-CP dated October 19th, 2020, of the Government stipulating penalties for administrative violations regarding tax and invoices;

Pursuant to Decision No. 1376/QĐ-CT dated June 30th, 2025, of the Director of the

General Department of Taxation stipulating the functions, tasks, powers, and organizational structure of of Tax Departments of provinces and cities under the General Department of Taxation; Pursuant to Decision No. 3736/QĐ-CT dated December 31st, 2025, of the Director of the General Department of Taxation stipulating the functions, tasks, and powers of the Office and Divisions under Tax Departments of provinces and cities;

Pursuant to Decision No. 10805/QĐ-TPHCM dated November 09th, 2026, of the Head of the Ho Chi Minh City Tax Department regarding the assignment of fields and units in charge of the Leadership of Ho Chi Minh City Tax Department;

Pursuant to Inspection Conclusion No. 243/KL-TTCP dated May 13th, 2026, of the Government Inspectorate; Dispatch No. 3800/CT-KTr dated June 09th, 2026 and Dispatch No. 6092/CT-KTr dated August 20th, 2026 of the Tax Department regarding the implementation of Inspection Conclusion No. 243/KL-TTCP dated May 13th, 2026 of the Government Inspectorate;

Pursuant to the Minutes of administrative violation No. 15/BB-VPHC prepared by the tax official on November 09th, 2026;

Pursuant to Decision No. 918/QĐ-TPHCM dated February 02nd, 2026, of the Head of the Ho Chi Minh City Tax Department regarding the delegation of authority to sanction administrative violations;

HEREBY DECIDES:

Article 1. Imposition of administrative penalties upon:

1. Violating organization: Phu Nhuan Jewelry Joint Stock Company;

Head office address: 170E Phan Dang Luu, Duc Nhuan Ward, Ho Chi Minh City;

Investment/Enterprise registration certificate No. or Establishment/Operation registration license No.: 0300521758;

Date of issuance: January 02nd, 2004; Place of issuance: Ho Chi Minh City;

Tax code: 0300521758;

Legal representative: Mr. Phan Quoc Cong; Title: Chief Executive Officer.

2. Has committed the following administrative violations:

Incorrect declaration leading to an underpayment of VAT, violating the provisions of Clause 1, Article 142 of the Law on Tax Administration dated June 13th, 2019.

3. Administrative violations prescribed in: Clause 1, Article 16 of Decree No. 125/2020/NĐ-CP dated October 19th, 2020, of the Government stipulating penalties for administrative violations regarding tax and invoices.

4. Aggravating and mitigating circumstances:

a. Mitigating circumstances: none.

b. Aggravating circumstances: none.

5. Circumstances related to the resolution of the violation (if any): none.

6. To be applied forms of sanction and remedial measures as follows:

a) Principal form of sanction: monetary fine.

Fine amount (sub-item 4254): 1,999,821,219 VND (*In words: One billion, nine hundred ninety-nine million, eight hundred twenty-one thousand, two hundred nineteen Vietnamese Dong*).

b) Additional form of sanction (if any): none.

c) Remedial measures:

The taxpayer must pay the late tax payment amount in accordance with the Law on Tax Administration and 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. Phan Quoc Cong, the representative of the violating organization named in Article 1 of this Decision, for execution.

The organization named in Article 1 must strictly comply with this sanctioning Decision. If Phu Nhuan Jewelry Joint Stock Company fails to voluntarily comply within the prescribed time limit, it shall be subject to enforcement in accordance with the applicable laws, and for each day of late payment of the fine, the violating individual or organization must pay an additional 0.05% calculated on the total unpaid fine amount.

The sanctioned organization named in Article 1 must pay the fine into Account No. 7111.1056137 opened at the State Treasury Region II - Transaction Office No. 6; Code of the sanctioning decision-issuing agency: G12.18.128; Name of the collecting agency: Ho Chi Minh City Tax Department 01 (Administration Unit Code: 27043, State Treasury Code: 0120),

Economic content code (sub-item code) specified in Article 1 within 10 days from the date of receipt of this Decision.

Phu Nhuan Jewelry Joint Stock Company has the right to lodge a complaint or file a lawsuit against this Decision in accordance with the applicable laws.

2. Sent to the State Treasury Region II - Transaction Office No. 6 for the collection of fines.

3. Sent to the Enterprise Management and Support Division No. 1 to organize the implementation of this Decision.

Recipients:

- As per Article 3;

- Archived: Document Control, Enterprise Management Division No. 1 (PVH Cuong-05b)

FOR THE HEAD OF CITY TAX DEPARTMENT

DEPUTY HEAD OF CITY TAX DEPARTMENT

(Signed and sealed)

Tran Hiep Hung