

Số: /TB-CTN

Dak Lak, April ,2026

EXTRAORDINARY INFORMATION DISCLOSURE

To: - State Securities Commission;
- Hanoi Stock Exchange.

1. Organization's name: Phu Yen Water Supply and Sewerage Joint Stock Company

Stock code: PWS

Address: 05 Hai Duong, Tuy Hoa Ward, Dak Lak Province

Tax Code: 4400115690

Email: ctnphuyen@gmail.com

Website: www.capthoatnuocpy.com.vn

2. Content of information disclosure:

On April 2nd, 2026, Phu Yen Water Supply and Sewerage Joint Stock Company received Decision No. 710/QD-XPHC dated April 1st, 2026 from the Dak Lak Provincial Tax Department regarding administrative penalties for tax violations against Phu Yen Water Supply and Sewerage Joint Stock Company.

3. This information has been published on the website of Phu Yen Water Supply and Sewerage Joint Stock Company at the following link: <http://capthoatnuocpy.com.vn/investor-relations.html>

We hereby commit that the information published above is true and accurate and we assume full legal responsibility for the content of the information published above./.

*** Attached documents:**

- Decision No.710/QD-CT dated April 1, 2026.

Legal representative

Director

Do Hoang Long

DECISION

Regarding administrative penalties for tax violations.

PROVINCIAL TAX CHIEF

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

Pursuant to the Law on Tax Administration dated June 13, 2019 and its implementing guidelines;

Pursuant to Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government regulating administrative sanctions on tax and invoices;

Pursuant to Decree No.118/2021/ND-CP dated November 23, 2021 of the Government Defining in detail certain provisions and measures for the 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 Government Decree No. 118/2021/ND-CP dated December 23, 2021;

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

Pursuant to Decision No. 1376/QĐ-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 General Department of Taxation;

Pursuant to Administrative Violation Report on Taxation No.52/BB-VPHC dated January 8, 2026;

Pursuant to Decision No. 857/QĐ-DLA dated August 28, 2025 of the Head of Dak Lak Provincial Tax Department on assignment of responsibilities and units under the leadership of Dak Lak Provincial Tax Department;

Pursuant to Decision No. 22/QĐ-DLA dated January 10, 2026 of the Head of Dak Lak Provincial Tax Department on delegation and authorization of authority to leaders of Dak Lak Provincial Tax Department;

DECISION:

Article 1.

1. To impose administrative sanctions on the following organization:

Organization Name: PHU YEN WATER SUPPLY AND SEWERAGE JOINT STOCK COMPANY

Head office address: 05 Hai Duong, Tuy Hoa Ward, Dak Lak Province.

Tax code: 4400115690

Investment registration certificate/ enterprise registration certificate or establishment/ operation license No.: 4400115690; Date of issuance: September 18, 1998; Place of issuance: Phu Yen Department of Planning and Investment of Phu Yen (now Department of Finance of Dak Lak).

Legal representative: Do Hoang Long. Gender: Male.

Title: Director.

2. Committed administrative violations: Submitted tax declarations more than 25 days and 59 days late from the deadline for submission of tax declaration dossiers (Value Added Tax declaration, form No. 02/GTGT, period: December 2025 and January 2026, submitted on March 20, 2026).

3. As prescribed at Point b, Clause 1, Article 141 of the Law on Tax Administration No. 38/2019/QH14, the form of punishment stipulated in point b, Clause 1, Article 7 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government (as amended and supplemented at Clause 5, Article 1 of Decree No. 310/2025/ND-CP dated December 2, 2025 of the Government); Point b, Clause 3, Article 5 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government (as amended and supplemented at Clause 3, Article 1 of Decree No. 310/2025/ND-CP dated December 2, 2025 of the Government);

Sanction level prescribed at Clause 3, Article 13 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government.

4. Aggravating circumstances (if any): None.

5. Mitigating circumstances (if any): None.

6. The following penalties and remedial measures will be applied:

a) Main form of punishment: Fine.

Fine: 6,500,000 VND (Sub-item: 4254).

(In words: Six million five hundred dong)

b) Additional penalties (if any): None.

c) Remedial measures (if any): Mandatory payment of the full amount of overdue tax into the state budget.

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

Article 3. This Decision is

1. This Decision is Assigned to Mr./Ms. Do Hoang Long, the legal representative of the sanctioned organization named in Article 1 for implementation.

Phu Yen Water Supply and Sewerage Joint Stock Company must strictly comply with this penalty decision. If Phu Yen Water Supply and Sewerage Joint Stock Company does not voluntarily comply within the specified time limit, enforcement measures will be taken.

In accordance with the law, for each day of delay in paying the fine, PHU YEN WATER SUPPLY AND SEWERAGE JOINT STOCK COMPANY must pay an additional 0.05% of the total unpaid fine.

a) The Phu Yen Water Supply and Sewerage Joint Stock Company, named in Article 1, which was fined, must pay the fine into the account opened at Transaction Office No. 5 - State Treasury Region XIV according to the following information for state budget payment:

Account: State budget revenue account; Decision-making authority code: 1056106; Chapter code: 555; Sub-item code: 4254 within 10 days from the date of receipt of this Decision.

b) Phu Yen Water Supply and Sewerage Joint Stock Company is fined for: The person named in Article 1 is being ~~detained~~ to ensure the enforcement of the penalty decision.

c) Phu Yen Water Supply and Sewerage Joint Stock Company has the right to appeal or initiate administrative litigation against this Decision in accordance with the law.

2. Send to Department No. 2 - State Treasury Region XIV for collection of fines.

3. Send this to the Business Management and Support Department No. 3 for implementation.

4. Please send this to for their information and coordination./.

Recipient::

- As per Article 3;
- Legal and Budgeting Department;
- Inspection Room 2;
- Save: VT, QLDN3 (2b_Thuong).

**Acting Chief of Tax Department of the
Province**

**DEPUTY HEAD OF PROVINCIAL
TAXATION**

(Signed and Sealed)

Le Anh Thong