

**CÔNG TY CỔ PHẦN  
PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ TÂY NAM BỘ  
SOUTH WEST PETROVIETNAM FERTILIZER AND  
CHEMICALS JOINT STOCK COMPANY**

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

Số/No.: **280** /TNB – TCKT

Tp. Cần Thơ, ngày **16** tháng 6 năm 2026  
Can Tho City, June **16**, 2026

V/v: Công bố thông tin Quyết định xử phạt VPHC về thuế  
Re: Disclosure of Information on the Decision on  
Administrative Penalties for Tax Violations

**CÔNG BỐ THÔNG TIN BẤT THƯỜNG  
EXTRAORDINARY INFORMATION DISCLOSURE**

Kính gửi / To:

- Ủy ban chứng khoán nhà nước;  
The State Securities Commission  
- Sở Giao dịch chứng khoán Hà Nội.  
Hanoi Stock Exchange

1. Tên đơn vị/ Name of company: Công ty Cổ phần Phân bón và Hóa chất Dầu khí Tây Nam Bộ / South West Petrovietnam Fertilizer And Chemicals Joint Stock Company.
2. Mã chứng khoán / Stock code: PSW
3. Trụ sở chính /Address of headoffice: 151/18 Trần Hoàng Na, Phường Tân An, TP Cần Thơ / 151/18 Tran Hoang Na, Tan An Ward, Can Tho City.
4. Điện thoại / Telephone: (0292) 3765 080; Fax: (0292) 3765 078.
5. Người thực hiện công bố thông tin /Authorized Representative for Information Disclosure: **Lê Thanh Tùng**.
6. Loại thông tin công bố / Type of Information Disclosure: ☐ 24H ☐ 72H  
☐ Yêu cầu / Upon Request ☐ Bất thường / Irregular ☐ Định kỳ / Periodic
7. Nội dung thông tin công bố / Disclosure content:

Ngày 16/06/2026 Công ty đã nhận được Quyết định số 993/QĐ-XPHC ngày 15/06/2026 về việc xử phạt vi phạm hành chính về thuế cho thời kỳ kiểm tra năm 2024 và 2025 tại Công ty Cổ phần Phân bón và Hóa chất Dầu khí Tây Nam Bộ. Theo đó, Quyết định yêu cầu Công ty nộp phạt vi phạm hành chính, truy thu thuế và chậm nộp thuế GTGT, TNDN với tổng số tiền là 55.172.888 đồng, chi tiết như sau / On June 16, 2026, the Company received Decision No. 993/QĐ-XPHC dated June 15, 2026, regarding administrative penalties for tax violations for the 2024 and 2025 tax audit periods at South West Petrovietnam Fertilizer And Chemicals Joint Stock Company. Accordingly, the Decision requires the Company to pay administrative fines, tax arrears, and late payment interest on value-added tax and corporate income tax, totaling 55,172,888 VND, with details as follows:

+ Phạt vi phạm hành chính với số tiền 14.002.639 đồng / *Administrative fine for tax violations with an amount of 14,002,639 VND.*

+ Truy thu thuế GTGT với số tiền 1.474.360 đồng, thuế TNDN với số tiền là 36.038.834 đồng / *Value-added tax (VAT) arrears of 1,474,360 VND and corporate income tax (CIT) arrears of 36,038,834 VND.*

+ Tiền chậm nộp thuế GTGT là 239.166 đồng, chậm nộp thuế TNDN là 3.417.889 đồng / *Late payment interest on VAT of 239,166 VND and late payment interest on CIT of 3,417,889 VND.*

8. Thông tin trên được công bố trên trang thông tin điện tử của Công ty vào ngày 16/06/2026 tại đường dẫn / *The above information was published on the Company's website on June 16, 2026, at the following link : <https://psw.vn/quan-he-nha-dau-tu/tin-quan-he-nha-dau-tu/> .*

Công ty 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 / *The Company hereby commits that the information stated above is true and accurate and takes full responsibility under the law for the content of the disclosed information.*

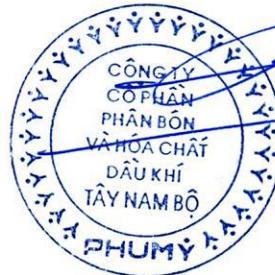
Trân trọng / *Best regards.*

**Nơi nhận / Recipients:**

- Như trên / *As above;*
- Lưu VT, P.TCKT, NVC /  
*Archived: General Office,  
Finance & Accounting Dept,  
NVC*



**NGƯỜI ĐƯỢC UQCBTT /  
AUTHORIZED REPRESENTATIVE  
FOR INFORMATION DISCLOSURE**



**Lê Thanh Tùng**

**DECISION**  
**On administrative sanctioning**

**HEAD OF CAN THO CITY TAX DEPARTMENT**

*Pursuant to Article 57, Article 68, Article 70, Article 78, and Article 85 of the Law on Handling of Administrative Violations (amended and supplemented in 2020 and 2025);*

*Pursuant to the Law on Tax Administration dated June 13, 2019 and its guiding implementation documents;*

*Pursuant to Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government on administrative penalties for tax and invoice violations (amended and supplemented by Decree No. 102/2021/ND-CP dated November 16, 2021, and Decree No. 310/2025/ND-CP dated December 2, 2025);*

*Pursuant to Decree No. 118/2021/ND-CP dated December 23, 2021 of the Government detailing a number of articles and measures for implementing the Law on Handling of Administrative Violations (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);*

*Pursuant to Decision No. 1376/QD-CT dated June 30, 2025 of the Director General of the General Department of Taxation on the functions, duties, powers, and organizational structure of Tax Departments of provinces and cities under the General Department of Taxation;*

*Pursuant to the recommendations in the Tax Inspection Minutes signed on June 9, 2026 between the Inspection Team under Inspection Division No. 1 of the Can Tho City Tax Department and Southwest PetroVietnam Fertilizer and Chemicals Joint Stock Company under Inspection Decision No. 740/QD-CTH dated May 14, 2026;*

*Pursuant to Decision No. 1776/QD-GQXP dated December 30, 2025 of the Director of Can Tho City Tax Department on the delegation of authority to impose administrative penalties.*

**DECISION:**

**Article 1.**

1. Sanctioning administrative violations against the following organization:

Southwest PetroVietnam Fertilizer and Chemicals Joint Stock Company.

Headquarters address: 151/18, Tran Hoang Na Street, Tan An Ward, Can Tho City.

Enterprise code: 1800722461.

Enterprise Registration Certificate No.: 1800722461; Date of issue: August 15, 2008; Place of issue: Department of Planning and Investment of Can Tho City (now the Department of Finance).

Legal representative: Le Duc Thuan. Gender: Male.

Title: Director.



2. Having committed the following administrative violations:

+ Southwest PetroVietnam Fertilizer and Chemicals Joint Stock Company made incorrect declarations leading to an underpayment of VAT payable for 2024 and CIT payable for 2024 and 2025, as prescribed in Point a, Clause 1, Article 142 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019.

+ Southwest PetroVietnam Fertilizer and Chemicals Joint Stock Company made incorrect declarations of indicators regarding taxable income from capital investments for 2024 but did not lead to an underpayment of tax payable, as prescribed in Point d, Clause 1, Article 141 of the Law on Tax Administration No. 38/2019/QH14.

3. Regulated under:

+ The violation of incorrect declarations leading to an underpayment of VAT payable for 2024 and CIT payable for 2024 and 2025 is prescribed in Point a, Clause 1, Article 16 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government.

+ The violation of incorrect declarations of indicators regarding taxable income from capital investments for 2024 but not leading to an underpayment of tax payable is prescribed in Point a, Clause 3, Article 12 of Decree No. 125/2020/ND-CP dated October 19, 2020.

4. Aggravating circumstances (if any): None.

5. Mitigating circumstances (if any): None.

6. Subject to the following forms of sanction and remedial measures:

a) Main sanction: Cash fine as prescribed in Point b, Clause 1, Article 7 of Decree No. 125/2020/ND-CP dated October 19, 2020 (amended and supplemented by Point a, Clause 5, Article 1 of Decree No. 310/2025/ND-CP dated January 16, 2026 of the Government). Specifically:

- A cash fine with the amount of: **VND 14,002,639** (In words: Fourteen million two thousand six hundred thirty-nine Vietnamese Dong). Of which:

+ For the violation of incorrect declaration leading to underpayment of tax payable: VND 7,502,639 (TM 4254), a 20% penalty calculated on the under-declared tax amount, as prescribed in Point a, Clause 1, Article 16 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government.

+ For the violation of incorrect declaration but not leading to underpayment of PIT payable (TM 4268): VND 6,500,000 (calculated at the average level of the fine frame as prescribed in Point a, Clause 3, Article 12 of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government: from VND 5,000,000 to VND 8,000,000).

b) Additional sanctions (if any): None.

c) Remedial measures (if any):

- Compelled payment of the full under-declared tax amount: **VND 37,513,144** (In words: Thirty-seven million five hundred thirteen thousand one hundred forty-four Vietnamese Dong), as prescribed in Point a, Clause 2, Article 16 of Decree No. 125/2020/ND-CP dated October 19, 2020. Of which:

+ VAT: VND 1,474,360 (TM 1701).

+ CIT: VND 36,038,834 (TM 1052).

- Late payment interest on CIT: VND 3,657,055 (In words: Three million six hundred fifty-seven thousand zero hundred fifty-five Vietnamese Dong), as prescribed in Point a, Clause 2, Article 16 of Decree No. 125/2020/ND-CP dated October 19, 2020.

+ Late payment interest on VAT: VND 239,166 (TM 4931).

+ Late payment interest on CIT: VND 3,417,889 (TM 4918).

The late payment interest is calculated at a rate of 0.03%/day on the backdated tax amount as prescribed in Clause 2, Article 59 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019 (amended and supplemented by Clause 7, Article 6 of Law No. 56/2024/QH145 dated November 29, 2024) calculated up to the date of the tax inspection minutes (June 9, 2026). Southwest PetroVietnam Fertilizer and Chemicals Joint Stock Company is responsible for self-calculating and paying the late payment interest from the

day following the date of the minutes to the day immediately preceding the date of actual payment of the backdated tax, fine, and late payment interest into the State Budget as prescribed.

The time limit for implementing the remedial measures is 10 days, starting from the date of receiving this Decision.

**Article 2.** This Decision takes effect from the date of signing.

**Article 3.** This Decision shall be:

1. Handed over to Mr. Le Duc Thuan, the legal representative of the sanctioned organization named in Article 1 of this Decision, for execution.

Southwest PetroVietnam Fertilizer and Chemicals Joint Stock Company must strictly comply with this Sanctioning Decision. If the time limit expires and Southwest PetroVietnam Fertilizer and Chemicals Joint Stock Company does not voluntarily comply, it will be subject to enforced execution in accordance with the law, and for each day of late payment of the fine, the violating organization must pay an additional 0.05% calculated on the total unpaid fine amount.

- a) Southwest PetroVietnam Fertilizer and Chemicals Joint Stock Company must pay the fine at the State Treasury of Region XIX according to the state budget payment information as follows:

Account: State Budget Revenue Account (7111); Code of the authority issuing the sanctioning decision: G12.18.132 (Can Tho City Tax Department), Tax collection authority code: 1055283; Chapter code 555, within 10 days from the date of receiving this Decision.

- b) Southwest PetroVietnam Fertilizer and Chemicals Joint Stock Company has the right to lodge a complaint or initiate an administrative lawsuit against this Decision in accordance with the provisions of law.

2. Sent to the State Treasury of Region XIX to collect the fine.
3. Sent to the Head of Inspection Division No. 1 and the Head of Business Management and Support Division No. 1 for implementation./.

**Recipients:**

- As mentioned in Article 3;
- Archived: Clerical, Inspection Division 1 (2b).

**FOR THE HEAD OF CAN THO CITY TAX DEPARTMENT  
DEPUTY HEAD OF CITY TAX DEPARTMENT**

*(Signed and Stamped)*

**Do Dau Tranh**