

REGULATIONS ON INFORMATION DISCLOSURE OF VIET DRAGON SECURITIES CORPORATION

*(Promulgated with Decision No. 54/2024/QD-HDQT dated 18/10/2024
of the Board of Directors of Viet Dragon Securities Corporation)*

Base:

- Law on Enterprises No. 59/2020/QH14 dated June 17, 2020;
- Law on Securities No. 54/2019/QH14 dated November 26, 2019;
- Decree 155/2020/NĐ-CP dated December 31, 2020, detailing the implementation of a number of articles of the Law on Securities;
- Circular 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market;
- Circular 68/2024/TT-BTC dated September 18, 2024, of the Ministry of Finance amending and supplementing a number of articles of Circulars regulating securities trading on the securities trading system; clearing and settlement of securities transactions; activities of securities companies and information disclosure on the stock market;
- Current regulations on information disclosure at the Vietnam Stock Exchange and its subsidiaries;
- Company Charter and current regulations of Viet Dragon Securities Corporation;
- Decision of the Board of Directors No. 54/2024/QD-HDQT dated October 18, 2024.

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CHAPTER I

GENERAL PROVISIONS

Article 1. Scope of regulation and subjects of application

1. Scope of Adjustment:

This Regulation regulates the disclosure of information on the Vietnamese securities market of Viet Dragon Securities Corporation to competent authorities and/or published on the stock market, on the mass media in accordance with the provisions of Circular 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance and relevant legal documents. At the same time, it stipulates the coordination of working relations between divisions, departments and affiliated units of the Company in the implementation of information disclosure.

2. Subjects of application:

- a. Viet Dragon Securities Corporation;
- b. Investors subject to information disclosure who own shares of Viet Dragon Securities Corporation;
- c. Other relevant agencies, organizations, and individuals.

Article 2. Explanation of words and abbreviations

In this Regulation, the following terms shall be construed as follows:

1. *The Company* is Viet Dragon Securities Corporation;
2. *Major shareholders* are shareholders specified in Clause 18, Article 4 of the Law on Securities;
3. *The GMS* is the General Meeting of Shareholders;
4. *Disclosure* is information disclosure;
5. *The SSC* is the State Securities Commission;
6. *The SE* is the Stock Exchange;
7. *Investors subject to information disclosure* include:
 - a. Investors are internal persons of the Company and related persons of internal persons;
 - b. Major shareholders, groups of related persons owning 5% or more of the Company's voting shares;
 - c. The group of relevant foreign investors owns 5% or more of the Company's voting shares;
 - d. Investors and groups of related investors buy to own 5% or more of the outstanding shares with voting rights of the Company;
 - e. Organizations and individuals conducting public tender offers for the Company's shares.
8. *The date of information disclosure* is the date on which the information appears on one of the means of information disclosure specified in Clause 1, Article 7 of this Regulation.
9. *The date of reporting on information disclosure* is the date of faxing, sending electronic data via email, the date of information received on the information disclosure system of the State Securities Commission or the Stock Exchange or the date the SSC or the SE receives a written report on information disclosure, whichever is the date come first.
10. *The date of securities trading* is determined as follows:
 - a. It is the date on which the trading order is placed in case the transaction is made through the SE;
 - b. It is the date of registration for the transaction of the right to buy and convert bonds into shares in case of exercising the right to buy or convert bonds;

- c. It is the date on which the parties propose to transfer the ownership of securities in case the transaction is conducted through the Vietnam Securities Depository and Clearing Corporation;
- d. It is the date of submission of the auction participation slip in case of conducting transactions via auction method;
- e. It is the date on which the parties request the transfer at the issuer in case the transaction is not conducted through the Vietnam Securities Depository and Clearing Corporation and not through the SE.

11. *The date of completion of securities transactions* is determined as follows:

- a. It is the closing date of transaction payment in case the transaction is made through the SE;
- b. It is the closing date of the transaction settlement in case the transaction exercises the call right;
- c. It is the date of completion of the conversion of bonds into shares according to the notice of the issuer;
- d. It is the effective date of the transfer of ownership of securities at the Vietnam Securities Depository and Clearing Corporation in case the transaction is conducted through the Vietnam Securities Depository and Clearing Corporation;
- e. It is the closing date of payment for the purchase of shares according to the notice of the share auction organization in case of conducting transactions by auction method;
- f. It is the date on which the issuer certifies the validity of the transfer of securities in case the transaction is not conducted through the Vietnam Securities Depository and Clearing Corporation and not through the SE.

12. *Internal person(s)* are:

- a. Chairman, members of the Board of Directors, Legal
- b. Chief Supervisor and Member of Board of Supervisors.
- c. The General Director, Deputy General Director, Chief Financial Officer, Chief Accountant, and equivalent managerial titles shall be appointed by the Board of Directors.
- d. Company Secretary, Person in charge of Corporate Administration, Person authorized to disclose information.

13. *The Board of Management* consists of the General Director, Deputy General Director.

14. *Related persons* are specified in Clause 46, Article 4 of the Law on Securities.

15. *Speech* is a special form of information disclosure that is not bound by the regulations on the form of information disclosure, mainly through contact, replies and declaration to the mass media about guidelines, policies, important decisions of the Company. The statement is made by the Spokesperson who has been appointed and assigned by the Company.

16. *Regulation* means the Regulation on information disclosure.

17. *The number of outstanding voting shares* of the Company is the number of issued voting shares of the Company minus the number of voting shares repurchased by the Company as treasury shares.

18. *An approved audit organization* is an independent audit organization on the list of auditing organizations approved by the SSC in accordance with the provisions of the Law on Securities and the law on independent audit.

19. Circular 96/2020/TT-BTC is Circular No. 96/2020 dated November 16, 2021, of the Ministry of Finance on guiding the disclosure of information on the stock market.

Article 3. General principles in disclosure

1. The disclosure of the Company must be conducted by the Legal Representative or the Person Authorized to Disclose Information. The disclosure made by the person making the disclosure is specified in Article 4 and Article 5 of this Regulation.
2. The disclosure must be complete, accurate and timely; must not publish false, distorted information and ensure that:
 - a. The subject of disclosure must be responsible for the content of the published information. In case of any change in the published information content, the changed content and the reason for the change must be announced compared to the previously announced information.
 - b. In case there is an event or information that affects the price of securities, the disclosure subject must certify and correct such event or information within 24 hours from the date of becoming aware of such event or information or at the request of the SSC or SE.
 - c. The disclosure of personal information, including citizen identification numbers, identity card numbers, valid passport numbers, contact addresses, permanent residence addresses, telephone numbers, fax numbers, emails, securities trading account numbers, securities depository account numbers, and bank account numbers may only be publicly disclosed if the relevant entities agree.
3. The subjects specified in Clause 2, Article 2 of this Regulation when the disclosure company must simultaneously report to the SSC and the SE on the content of the disclosed information, including all information as prescribed. In case the disclosed information includes personal information specified at Point c, Clause 2 of this Article and the disclosure subjects do not agree to disclose this information, they must send to the SSC and the SE 02 copies of the document, of which 01 copy is for archiving and recording data including full personal information and 01 copy for the disclosure not to include information personal information.
4. The disclosure must be conducted in accordance with the provisions of this Regulation and relevant legal provisions.
5. Disclosure subjects are responsible for preserving and storing information that has been published and reported according to the following regulations:
 - a. Periodically published information, information on registration must be kept in the form of documents (if any) and electronic data for at least 10 years. This information must be kept and accessible on the Company's website for at least 05 years.
 - b. Information disclosed irregularly, on request, or other activities must be kept and accessible on the Company's website for at least 05 years.

CHAPTER II

SPECIFIC PROVISIONS

Section 1. Competence to disclose information

Article 4. Person responsible for information disclosure

1. The Chairman of the Board of Directors - The Company's legal representative is the person who is responsible for the disclosure according to regulations.
2. On behalf of the Company, make corrections, adjustments and explanations,... to announcements which have been disclosed.

3. It is allowed to authorize other individuals to conduct the disclosure as prescribed from time to time.

Article 5. Persons authorized to disclose information

The General Director is the person authorized to conduct the Company's disclosure as prescribed. Depending on the operation situation and at the request of the General Director, the Chairman of the Board of Directors will authorize other individuals to conduct the Company's disclosure. Responsibilities of the Authorized Person to Disclose Information:

1. Disclosure of relevant information within the scope of authorization.
2. Request the subject of disclosure to correct, adjust,... the incorrect provided information.
3. Do not publish any information related to the Company outside the scope of authorization without the permission of the competent authority.

Article 6. Changing the person responsible for information disclosure

1. In case of a disclosure event in which all Legal Representatives and Authorized Persons are absent, the member holding the highest position of the Board of Management shall be responsible for disclosing. In case there are more than 01 person holding the highest position, the remaining members of the Board of Management must elect or appoint 01 person in charge of disclosure.
2. The Company must register, re-register the Legal Representative or Authorized Person to Disclose Information with the Provision of Information of the Legal Representative or Authorized Person to Disclose Information to the SSC or SE within 24 hours from the effective date of the appointment, authorization or change of the person responsible for information disclosure.

Section 2. Information Disclosure

Article 7. Means of disclosure

1. The Company's disclosure means include:
 - a. Website and other publications of the Company;
 - b. Website, information disclosure system of the SSC, newsletters and other publications of the SSC;
 - c. Website and specialized pages of the SE, other means of disclosure according to the Regulation of the SE;
 - d. Website of Vietnam Securities Depository and Clearing Corporation;
 - e. Other mass media as prescribed by law (print newspapers, electronic newspapers,...), radio stations and other media agencies.
2. The implementation of disclosure on the Company's website:
 - a. The Company shall report to the SSC, the SE and publicize the Website address and any changes related to this address within 03 working days from the date of completion of the establishment or when changing the website address.
 - b. The website must contain contents about business lines and contents that must be publicly announced on the national enterprise registration portal in accordance with the Law on Enterprises and all changes related to these contents; a separate page on shareholder (investor) relations that archives the Company's Charter, Internal Regulations on Corporate Governance, Regulations on Operations of the Board of Directors, Regulations on Information Disclosure, Prospectus (if any), periodically and irregularly disclosed information, etc. as required and other activities prescribed by law.
 - c. The website must display the time of posting information, and at the same time must ensure

that investors can search and access the data on the website.

3. In cases where the obligation to disclose information arises on a weekend or public holiday as stipulated by law, the Company shall disclose the information on its website and fully fulfill its disclosure obligations in accordance with the law on the next business day following the weekend or public holiday.
4. The disclosure on the disclosure system of the SSC and the website of the SE shall comply with the guidance of the SSC and the SE.
5. The Company is only required to submit hard copies to the SSC and the SE upon request, provided that the documents have already been disclosed through all reporting means stipulated in Clause 1 of this Article.

Article 8. Postponement of disclosure

1. Disclosure subjects are entitled to postpone disclosure in force majeure cases (natural disasters, fires...) at the time of information to be disclosed. The disclosure subject must report to the SSC and the SE on the suspension of disclosure immediately after the occurrence of the event, clearly stating the reason for the suspension of disclosure, and at the same time announcing the suspension of disclosure.
2. Immediately after overcoming the force majeure situation, the disclosure subject must fully disclose information that has not been previously disclosed in accordance with the law.
3. Undisclosed reserved information:
 - a. The company reserves the disclosure in the following cases:
 - i. Information that may affect national defense security and national interests;
 - ii. Information that may reveal trade secrets or harm the Company;
 - iii. Misleading information, affecting the interests of investors.
 - b. If it is considered that the information to be disclosed falls into the above cases, the subject of disclosure must propose to the competent authority in the Company to conduct the necessary procedures to apply for information reservation.

Article 9. Disclosure language on the stock market

The language of information disclosure on the securities market is Vietnamese. The Company discloses periodic information, extraordinary information, information upon request, and information about other activities of the public company simultaneously in English. The English version of the disclosed information must be consistent with the content of the information disclosed in Vietnamese. In case of any discrepancies or different interpretations between the information in Vietnamese and English, the Vietnamese version shall prevail.

Article 10. Periodic information disclosure

1. Quarterly financial report:
 - a. The full quarterly financial report must be disclosed in its entirety within 30 days from the end of the quarter.
 - b. The quarterly financial report must be an interim financial statement in full format according to the Accounting Standard on "Interim Financial Statements," prepared in accordance with the provisions in Point a, Clause 1, Article 10 of Circular 96/2020/TT-BTC.
2. The semi-annual financial report that has been reviewed by an approved auditing organization:

- a. The reviewed semi-annual financial report must be disclosed within 05 days from the date the auditing organization signs the review report, but no later than 60 days from the end of the first 6 months of the fiscal year.
 - b. The semi-annual financial report must be an interim financial statement in full format according to the Accounting Standard on "Interim Financial Statements," presenting the financial data for the first 6 months of the Company's fiscal year, prepared in accordance with the provisions in Point a, Clause 1, Article 10 of Circular 96/2020/TT-BTC.
 - c. Semi-annual financial statements must be reviewed in accordance with the Standards for Review of Financial Statements. The full text of the semi-annual financial statements must be disclosed in its entirety, along with the review conclusion and the Company's explanation letter in case the review conclusion is not an unqualified opinion.
3. The Annual financial report that has been audited by an approved auditing organization:
 - a. The Company must disclose the audited annual financial report within 10 days from the date the auditing organization signs the audit report, but no later than 90 days from the end of the fiscal year.
 - b. The financial report must include all reports, appendices, and explanatory notes in accordance with the legal regulations on corporate accounting. The Company must disclose two reports: the Company's annual financial report and the consolidated annual financial report, as required by the legal regulations on corporate accounting.
 - c. The Company must disclose the audited annual financial statements, including the audit report on such financial statements and the Company's written explanation in case the audit organization gives an opinion that is not a fully accepted opinion on the financial statements.
4. When disclosing the financial statements specified in Clauses 1, 2 and 3 of this Article, the Company must simultaneously explain the reasons for the occurrence of one of the following cases:
 - a. The net profit after corporate income tax in the statement of profit or loss for the reporting period changes by 10% or more compared to the same period of the previous year;
 - b. The net profit after tax in the reporting period shows a loss, or changes from profit in the same period of the previous year to a loss in the current period, or vice versa;
 - c. The net profit after tax in the reporting period shows a difference of 5% or more before and after auditing or reviewing, changing from a loss to a profit or vice versa.
5. Annual Report:

The Company shall prepare the Annual Report according to the form specified in Appendix IV of Circular 96/2020/TT-BTC and disclose this report within 20 days from the date of disclosing the audited annual financial report, but no later than 110 days from the end of the fiscal year.
6. Annual General Meeting of Shareholders:
 - a. At least 21 days before the opening of the GMS, the Company must disclose on its website and the website of the SSC and the SE the notice of the GMS, including a link to all meeting documents, such as the invitation notice, the meeting agenda, the voting forms, materials to be used during the meeting, and the draft resolutions for each issue on the agenda. The GMS documents must be updated with any amendments or supplements (if any).
 - b. The minutes of the meeting, resolutions of the Annual General Meeting of Shareholders, and accompanying documents in the minutes and resolutions must be disclosed within the time frame specified in Clause c, Article 11 of this Regulation.

7. Report on Corporate Governance:

Disclosure of the report on the Corporate Governance Report according to the form specified in Appendix V issued together with Circular 96/2020/TT-BTC within 30 days from the end of the first 06 months and the end of the calendar year.

Article 11. Disclosure of extraordinary information

1. The Company must disclose extraordinary information within 24 hours from the occurrence of any of the following events:
 - a. The Company's bank account at a bank or foreign bank branch is frozen at the request of a competent authority, or when the payment service provider detects signs of fraud or legal violations related to the payment account; or the account is allowed to resume operations after being frozen in the cases specified in this clause.
 - b. Upon receiving a document from a competent state authority or when the Company issues a decision regarding the suspension of part or all of its business activities; changes to enterprise registration information; revocation of the Enterprise Registration Certificate; amendment, supplementation, suspension, or revocation of the Establishment and Operation License or the Operating License.
 - c. Approval of a decision by an extraordinary GMS. The disclosed documents must include the GMS resolution, the meeting minutes, and documents attached to the minutes or resolution, or the ballot counting minutes (in the case of obtaining shareholder opinions in writing). In cases where the GMS approves delisting, the Company must disclose information about the delisting along with the approval rate of shareholders who are not major shareholders.
 - d. Decisions regarding the repurchase of the Company's shares or the sale of treasury shares; the date of exercising the right to purchase shares by holders of bonds with rights to purchase shares or the date of converting convertible bonds into shares; decisions on offering securities abroad, and other decisions related to the offering or issuance of securities.
 - e. Decisions regarding the dividend rate, method of dividend payment, and time of dividend payment; decisions on stock splits or consolidations.
 - f. Decisions on the reorganization of the enterprise (division, separation, consolidation, merger, or conversion of the type of enterprise), dissolution, or bankruptcy of the enterprise; changes to the tax code, company name, or company seal; changes in location; the establishment or closure of headquarters, branches, factories, or representative offices; issuance, amendment, or supplementation of the Charter; medium-term development strategies and plans, and the Company's annual business plans.
 - g. Decisions on changing the accounting period or accounting policies applied (except for changes in accounting policies due to changes in legal regulations); notification of the audit firm contracted to audit the annual financial statements or changes to the audit firm (after the contract has been signed); cancellation of an already signed audit contract.
 - h. Decisions to contribute capital to establish or purchase shares to increase ownership in a company, resulting in that company becoming a subsidiary or associate company, or to sell shares to reduce ownership in a subsidiary or associate company, resulting in that company no longer being a subsidiary or associate company, or the dissolution of a subsidiary or associate company.
 - i. Decisions of the GMS or the Board of Directors approving contracts or transactions between the Company and internal persons, related persons of internal persons, or related persons of the public company.

- j. Changes in the number of voting shares. The timing of information disclosure is as follows:
 - In the case of additional share issuance or the conversion of bonds or preferred shares into common shares, disclosure is made from the time the Company reports the issuance results or conversion results to the SSC in accordance with the laws on securities issuance.
 - In the case of the Company repurchasing its own shares or selling treasury shares, disclosure is made from the time the Company reports the transaction results in accordance with the laws on repurchasing its own shares or selling treasury shares.
 - In the case of the Company repurchasing shares from employees under the employee stock issuance plan or repurchasing odd-lot shares at the request of shareholders, disclosure is made within the first 10 days of the month based on completed transactions updated to the date of disclosure.
- k. The Company changes, appoints, reappoints, or dismisses internal persons; receives resignation letters from internal persons (the Company must specify the effective date in accordance with the Law on Enterprises and the Company's charter). At the same time, the Company must send to the SSC and the SE the information form of the new internal person according to the template in Appendix III attached to Circular 96/2020/TT-BTC.
- l. The decision to buy or sell assets or conduct transactions with a value greater than 15% of the Company's total assets based on the most recent audited consolidated financial statements or the most recent reviewed financial statements for the first 06 months.
- m. When receiving a decision to initiate legal proceedings against the Company or its internal persons; detention or criminal prosecution of the Company's internal persons.
- n. When receiving a final and legally effective judgment or decision from the court related to the Company's activities; a decision to impose a penalty for violations of tax laws.
- o. When the Company receives a notification from the court accepting a petition to initiate bankruptcy proceedings.
- p. In case the Company becomes aware of an event or information that affects the price of its own securities, the Company must confirm or correct that event or information.
- q. When other events occur that significantly affect the Company's production, business activities, or governance situation.
- r. Approval or cancellation of listing on a foreign stock exchange.
- s. Decision to increase or decrease the charter capital.
- t. Decision to invest in an organization or project, lend, borrow, or other transactions with a value of 10% or more of the Company's total assets according to the most recent audited annual consolidated financial statements or the most recent reviewed semi-annual financial statements.
- u. Decision to invest with a value of 50% or more of the charter capital of an organization (determined based on the charter capital of the receiving organization prior to the investment)

2. Except for Points s, t, u of Clause 1 of this Article, when disclosing information according to the regulations in Clause 1 of this Article, the Company must clearly state the event that occurred, the cause, and the corrective measures (if any).

3. Information disclosure about the extraordinary General Meeting of Shareholders or resolutions passed by the GMS under the form of obtaining shareholder opinions in writing:

- a. The information disclosure about the extraordinary GMS is carried out according to the provisions of Clause 3, Article 10 of Circular 96/2020/TT-BTC.

- b. In the case of obtaining shareholder opinions in writing, at least 10 days before the deadline for returning the opinion form, the Company must disclose on its electronic information portal and send to all shareholders the opinion form, the draft resolution of the GMS, and explanatory documents related to the draft resolution.

4. Information disclosure related to the final registration date for rights to existing shareholders:

- a. The Company must disclose information about the anticipated final registration date for rights to existing shareholders at least 10 days before the anticipated final registration date, except in the case specified in Point b of this Clause.
- b. The Company must disclose information about the anticipated final registration date for rights to existing shareholders to attend the GMS at least 20 days before the anticipated final registration date.

5. In the case where the auditing organization provides an audit opinion or review conclusion that is not a fully accepted audit opinion or review conclusion for the financial statements, or if the financial statements are restated, the Company must disclose information about the audit opinion, review conclusion, and the results of the restatement of the financial statements within the time frame stipulated in Clause 1 of Article 10, Clause 2 and 3 of Article 14 of Circular 96/2020/TT-BTC, and Clause 1, 2, and 3 of Article 10 of this Regulation.

6. Information disclosure in the case of changing the accounting period:

After changing the accounting period, the Company must disclose financial statements for the period between two accounting periods of the old and new fiscal years as per the regulations on enterprise accounting law, within 10 days from the date the audit organization signs the audit report, but not exceeding 90 days from the start of the new fiscal year.

Article 12. Disclosure in case the Company is the issuer of bonds to the public

- 1. The Company issuing corporate bonds to the public must disclose information about the public offering of corporate bonds in accordance with the laws on public offerings of corporate bonds.
- 2. The Company issuing corporate bonds to the public must fulfill its disclosure obligations for the following contents:
 - a. Regular disclosure of the audited annual financial statements by an approved auditing organization, the annual report, and the resolutions of the annual GMS from the completion of the public offering of corporate bonds until the full settlement of the bonds, as specified in Clauses 3, 5, and 6 of Article 10 of this Regulation.
 - b. In cases where funds are raised for investment projects, the Company must regularly disclose the usage of funds obtained from the offering, with audited reports on fund utilization and progress reports, from the completion of the public offering of corporate bonds until the full settlement of the bonds or the full disbursement of the raised funds, whichever comes first, as follows:
 - The Company must provide a detailed explanation of the use of funds obtained from the offering in the audited annual financial statements or disclose it simultaneously with the audited financial statements and the report on the use of funds obtained from the offering in the annual GMS.
 - Every 06 months, the Company must disclose the progress of the use of funds obtained from the offering within 05 working days from the end of the reporting period.
 - c. The Company must disclose the status of principal and interest payments for bonds in the form specified in Appendix VI issued with Circular 96/2020/TT-BTC within 30 days from the end of the first 06 months and the end of the calendar year.

- d. The Company must disclose any extraordinary events as specified in Points a to r, Clause 1, Article 11 of this Regulation and clearly state the occurring event, its cause, and corrective actions (if any).
- e. In the case of issuing non-mandatory convertible bonds, the Company must send a notification letter to each bondholder and disclose information about the time, conversion ratio, price, and registration location for conversion at least 01 month before the conversion date.
- f. Disclosure as required under Article 14 of this Regulation

Article 13. Disclosure of information in case the Company is a listed corporate bond issuer

In the case where the Company is a listed corporate bond issuer, the Company must disclose information in accordance with the provisions of Articles 10, 11, 14, and 15 of this Regulation.

Article 14. Disclosure of information upon request

- 1. The Company must disclose information within 24 hours from the time it receives a request from the SSC, the SE where the Company is listed or registered for trading, when one of the following events occurs:
 - a. An event that seriously affects the legitimate interests of investors;
 - b. There is information related to the Company that significantly impacts the stock price and needs to be verified.
- 2. The content of the requested disclosure must specify the event that the SSC or the SE has requested to disclose; the reasons and the Company's evaluation of the accuracy of the event, and the corrective actions (if any).

Article 15. Disclosure of Information about other activities

- 1. Disclosure of information about the sale, issuance, listing, registration for trading, and capital utilization report:

The Company must disclose information regarding the sale of securities, public offering of securities, issuance of securities, listing, registration for trading, and capital utilization reports in accordance with the regulations of the law on securities offering, issuance, listing, and registration for trading.

- 2. Disclosure of Information about Foreign Ownership Ratio:

The Company must disclose information about the maximum foreign ownership ratio of the Company and any changes related to this ratio on the Company's electronic information page, the Stock Exchange, the Vietnam Securities Depository and Clearing Corporation, and the information disclosure system of the State Securities Commission, in accordance with securities laws that guide foreign investment activities in Vietnam's securities market.

- 3. Disclosure of information about repurchasing of own shares, sale of treasury shares:

- a. In the case where the Company repurchases its own shares or sells treasury shares, the Company must disclose information in accordance with the law regarding the repurchase of its own shares and the sale of treasury shares.
- b. In the case where the Company repurchases its own shares, after completing the payment for the repurchased shares, if the total value of assets recorded in the accounting books decreases by more than 10%, the Company must notify all creditors and disclose information within 15 days from the date the repurchase payment obligation is completed.

Article 16. Time of beginning and ending the disclosure obligations for Large public companies

1. The Company must fulfill the disclosure obligations of a large public company in accordance with Circular 96/2020/TT-BTC starting from the time the owner's equity reaches VND 120 billion or more, as stated in the most recent audited financial statements.
2. Within one year from the date the Company is no longer classified as a large public company according to Clause 1, Article 3 of Circular 96/2020/TT-BTC, the Company must continue to fulfill the disclosure obligations as a large public company under the provisions of Circular 96/2020/TT-BTC and this regulation.

Section 3: Disclosure of information by other subjects

Article 17. Disclosure of information by major shareholders and related parties owning 5% or more of the Company's voting shares

1. Organizations or individuals who become or cease to be major shareholders of the Company must disclose and report transactions to the Company, the SSC, and the SE using the form specified in Appendix VII attached to Circular 96/2020/TT-BTC within 05 working days from the date they become or cease to be major shareholders.
2. A major shareholder of the Company, when there is a change in the number of shares they hold that crosses any 1% threshold of the voting shares, must disclose and report to the Company, the SSC, and the SE within 05 working days from the date of the change, using the form specified in Appendix VIII attached to Circular 96/2020/TT-BTC.
3. The start and end dates of becoming a major shareholder, or the dates of changes in the percentage of share ownership that cross any 1% threshold as specified in Clause 1 and Clause 2 of this Article, shall be calculated from the date the securities transaction is completed according to the provisions in Clause 11, Article 2 of this Regulation.
4. The provisions in Clauses 1, 2, and 3 of this Article also apply to related parties owning 5% or more of the voting shares of the Company, and to foreign investor groups owning 5% or more of the voting shares of the Company.

Foreign investor groups owning 5% or more of the voting shares must disclose information according to the forms specified in Appendix IX and Appendix X attached to Circular 96/2020/TT-BTC, based on the total number of shares held by the foreign investor group.

5. The provisions in Clauses 1, 2, 3, and 4 of this Article do not apply to entities that do not actively engage in transactions in cases where the change in the ownership ratio of voting shares arises from the Company repurchasing its own shares or issuing additional shares.
6. The Company must disclose on its website within 03 working days after receiving reports related to changes in the ownership ratio of shares or fund certificates of the entities specified in this Article.

Article 18. Disclosure of information of Internal person(s) and related persons of Internal person(s)

1. The Company's internal person(s) and their related parties must disclose and report to the State Securities Commission, the Stock Exchange, and the Company before and after conducting transactions when the expected transaction value within the day is VND 50 million or more, or the expected transaction value in each month is VND 200 million or more, calculated based on the par value (for shares, convertible bonds, and fund certificates) or the most recent issuance price (for secured warrants) or the transfer value (for stock purchase rights, convertible bond purchase rights, and fund certificate purchase rights), including cases of transfers not conducted

through the Stock Exchange's trading system (such as transactions for or received as gifts, inheritance, transfer or acquisition of securities, and other cases), as follows:

- a. At least 03 business days before the planned transaction date, internal person(s) and their related parties must disclose the planned transaction according to the template specified in Appendix XIII or Appendix XIV attached to Circular 96/2020/TT-BTC.
- b. The transaction must be completed within 30 days from the transaction registration date. Internal person(s) and their related parties must execute the transaction according to the time, volume, and value disclosed by the Stock Exchange, and the first transaction can only be conducted on the first trading day after the information is disclosed by the Stock Exchange, in accordance with the disclosed time, volume, and value.
- c. In the case of executing transactions to purchase shares, investment fund certificates, or conducting a public tender offer, the persons required to disclose information under this provision are exempt from the obligation stated in Point b of this Clause and must comply with the laws related to the public offering, issuance, and public tender offer.
- d. Internal person(s) and their related parties are not allowed to simultaneously register for the purchase and sale of shares, rights to buy shares, convertible bonds, rights to buy convertible bonds, investment fund certificates, rights to buy investment fund certificates, or warrants in the same registration period. They are only allowed to register and execute the next transaction after reporting the completion of the previous transaction period.
- e. Within 05 working days from the completion of the transaction (if the transaction ends before the scheduled registration period) or the end of the expected transaction period, internal person(s) and their related parties must disclose information about the transaction results and provide an explanation for the reasons for not completing the transaction or not executing the full registered volume (if any) according to the form specified in Appendix XV or Appendix XVI attached to Circular 96/2020/TT-BTC.
- f. Internal person(s) and their related parties, who are required to report and disclose information according to the provisions of this Clause, and are also subject to reporting and disclosure obligations under Article 13 of this Regulation, need only fulfill the disclosure obligations applicable to insiders and their related parties.

2. Internal person(s) and their related parties who are not required to report and disclose information according to the provisions of Clause 1 of this Article, but are required to report and disclose according to the provisions of Article 17 of this Regulation, must fulfill their reporting and disclosure obligations as specified in Article 17 of this Regulation.
3. In cases where, after registering the transaction, the registering party is no longer an internal person of the Company or a related party of these individuals, the registering party must still carry out the reporting and disclosure obligations as specified in Clause 1 of this Article.
4. In cases where the parent company, political organizations, socio-political organizations (such as labor unions, youth unions, etc.), or individuals holding other management positions as stipulated in the Company's charter conduct securities transactions of the Company, they must fulfill the reporting and disclosure obligations applicable to internal person(s) and related parties.
5. Within 03 working days after receiving reports related to securities transactions of internal person(s) and their related parties, the Company must disclose this information on its electronic information page.

Article 19. Public Offering Disclosure

The organization or individual conducting a public offer, the target company, and the fund management company of the target company must disclose information according to the regulations of the law on public offers.

Section 4. Statements

Article 20. Spokesperson

1. Spokesperson is an individual appointed by the Company and tasked with communicating the Company's key policies, decisions, and other relevant matters to the media within authorized limits.
2. The official spokespersons of the Company are the Chairman of the Board of Directors and the General Director.
3. The spokesperson may delegate, in writing, part or all of their spokesperson duties to executives or officers of the Company. All employees are prohibited from making statements to the media regarding matters related to the Company unless they have received permission or authorization from the designated spokesperson.

Article 21. Content of Statements

1. The Chairman of the Board of Directors is responsible for making official statements on matters related to the formulation of strategies, policies, and the development direction of the Company.
2. The General Director is responsible for making official statements on matters related to the Company's operational activities, annual business plans, and other areas as authorized in writing by the Chairman of the Board of Directors. The General Director may delegate part or all of their spokesperson duties to the Deputy General Director(s) or Director(s).

Article 22. Duties and powers of the Spokesperson

1. Duties:
 - a. Perform the duty of speaking to the media, directly engaging with information agencies, or organizing press conferences (if applicable) to inform the public as required;
 - b. Review responses to the media regarding matters related to the Company's operations.
2. Powers:
 - a. The right to independently decide on the method and specific content of the information to be communicated within the scope of the assigned authority;
 - b. The right to refuse to respond to the media on matters related to the Company that fall outside the spokesperson's authority; the right to correct false information in the media related to areas within the spokesperson's authority.

CHAPTER III

IMPLEMENTATION ORGANIZATION

Article 23. Handling of violations

Organizations or individuals who violate the provisions of this Regulation or the laws on information disclosure, causing damage to the Company, shall be held responsible for their violations and must compensate for the damage according to the relevant laws.

Article 24. Enforcement Terms

1. This Regulation consists of 03 Chapters and 25 Articles and is effective from the date of issuance until a new decision replaces it.
2. Members of the Company's Board of Management and units related to information disclosure activities are responsible for implementing, disseminating, guiding the implementation, and strictly adhering to the provisions in this Regulation.
3. The person in charge of corporate governance is assigned as the focal point for guiding any arising issues related to information disclosure through media channels.
4. In cases where legal provisions related to information disclosure are not mentioned in this Regulation, or in cases where there are new legal provisions differing from the terms of this Regulation, those legal provisions shall automatically apply and adjust this Regulation.

Article 25. Authority to amend and supplement the Regulation

Any amendments or supplements to this Regulation shall be decided by the Company's Board of Directors.

**FOR AND ON BEHALF OF BOARD OF DIRECTORS
CHAIRMAN**

(signed)

NGUYEN MIEN TUAN

(NOTE: This English version is a translation of the original Vietnamese version, and it is consistent with the content of the Vietnamese version and provided for reference only. In the event of any discrepancies or differences in interpretation between the Vietnamese and English versions, the Vietnamese version shall prevail.)