

Vinh city, 30 june,2025

DRAFT REGULATIONS ON INFORMATION DISCLOSURE

Pursuant to the Law on Enterprises no 59/2020/QH2014 dated January 1th 2021;

Pursuant to the Law on Securities no 54/2019/QH2014 dated November 26th 2019 and documents guiding its implementation;

Pursuant to Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Law on Securities;

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Minister of Finance guiding information disclosure on the Securities market;

Pursuant to the Charter of VNECO3 Electrical Construction Joint Stock Company

Pursuant to Resolution of the General Meeting of Shareholders No. ... dated... month... year 2025

The Board of Directors promulgates the Information Disclosure Regulations of VNECO3 Electrical Construction Joint Stock Company.

Information disclosure regulations of VNECO3 Electrical Construction Joint Stock Company include the following contents:

CHAPTER I: GENERAL PROVISIONS

Article 1: Scope of regulation and applicable subjects

1. This regulation stipulates the obligation to disclose information on the Vietnamese securities market according to the above legal bases; on the coordination of working relationships between relevant units, departments and individuals of VNECO3 Power Construction Joint Stock Company.

2. Subjects of application: Subjects subject to the regulation of this Regulation include:

- VNECO3 Electrical Construction Joint Stock Company, abbreviated as “Company”;
- Company Insiders;
- Related person of the Company's insider;
- Other related units, organizations and individuals with the Company;
- Investors subject to disclosure related to Company stocks and bonds;

Article 2: Interpretation of terms

In this Regulation, the following terms are construed as follows:

1. Investors subject to CBTT include:

- a) Insiders of the company and related persons of insiders;
- b) Major shareholders, groups of related persons owning 5% or more of the company's voting shares;
- c) Founding shareholders during the period of restricted transfer of the company;
- d) Shareholders and related groups buy to own 5% or more of the company's voting shares;
- e) Organizations and individuals conducting public offerings of company shares;

2. Company insiders, including:

a) Board Member;

b) Board of Supervisors;

c) Director, Deputy Director or equivalent management positions appointed by the General Meeting of Shareholders or the Board of Directors; individuals holding other management positions with the authority to sign company transactions on behalf of the company as prescribed in the Company Charter;

d) Chief Accountant, Head of Finance and Accounting Department, person in charge of accounting;

e) Legal representative, authorized person to disclose information

3. A related person is an individual or organization that has a direct or indirect relationship with an enterprise in the following cases:

a) Parent company, manager and legal representative of parent company and person authorized to appoint manager of parent company;

b) Subsidiaries, managers and legal representatives of subsidiaries;

c) An individual, organization or group of individuals or organizations that has the ability to control the operations of that enterprise through ownership, acquisition of shares, capital contributions or through the company's decision making;

d) Business manager, legal representative, Controller;

e) Wife, husband, biological father, biological mother, adoptive father, adoptive mother, father-in-law, mother-in-law, father-in-law, mother-in-law, biological child, adopted child, son-in-law, daughter-in-law, biological brother, biological sister, biological sibling, brother-in-law, sister-in-law, sister-in-law of the company manager, legal representative, Controller, member and shareholder owning capital contribution or controlling shares;

g) Individuals are authorized representatives of companies and organizations specified in points a, b and c of this clause;

h) Enterprises in which individuals, companies and organizations specified in points a, b, c, d, e and g of this clause own enough to control the company's decision-making;

4. The date of information disclosure is the date the information appears in one of the information disclosure media specified in Clause 1, Article 5 of this Regulation.

5. The reporting date of information disclosure is the date of sending electronic data, the date the information is received on the electronic information page of the State Securities Commission, the Stock Exchange; or the State Securities Commission, the Stock Exchange receives the written report on information disclosure, whichever comes first.

6. The number of outstanding voting shares of the Company is the number of voting shares issued by the Company minus the number of voting shares repurchased by the Company as treasury shares (if any).

7. The auditing organization that conducts the audit for the Company is an auditing organization on the list approved by the State Securities Commission to conduct audits and review financial statements and other reports of public interest entities (listed companies, large-scale public companies)..

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

a) The date of completion of transaction payment in case the transaction is conducted through the Stock Exchange;

b) The date of completion of transaction payment in case the transaction is executed to exercise the right to purchase;

c) The date of completion of conversion of bonds into shares according to the announcement of the issuing organization;

d) The effective date of transfer of securities ownership at the Vietnam Securities Depository and Clearing Corporation in case the transaction is conducted through the Vietnam Securities Depository and Clearing Corporation;

e) The date of completion of payment for purchase of shares according to the notice of the organization conducting the auction of shares in case of transaction via auction method;

f) The date of confirmation by the issuing organization of the validity of the transfer of securities in case the transaction is not conducted through the Vietnam Securities Depository and Clearing Corporation and not conducted through the Stock Exchange;

Article 3: Principles of information disclosure

1. The Company's information disclosure must be complete, accurate and timely in accordance with the provisions of law and must ensure:

The information disclosure subject must be responsible for the content of the disclosed information. In case of changes in the content of the disclosed information, the information disclosure subject must disclose the changed content and the reason for the change in the previously disclosed information;

In case of events or information affecting the stock price, the information disclosure subject must confirm or correct the event or information within 24 hours from the time of becoming aware of the event or information or upon request of the State Securities Commission or the Stock Exchange;

The disclosure of personal information including Citizen Identification Card number, valid Identity Card number or Passport number, contact address, permanent address, telephone number, fax number, email, securities trading account number, securities depository account number, bank account number shall only be carried out if the relevant subject agrees.

2. The subjects specified in Article 1 of this Regulation, when disclosing information, must simultaneously report to the State Securities Commission and the Stock Exchange on the content of the disclosed information, including all information as prescribed. In case the disclosed information includes personal information specified in Point c, Clause 1 of this Article and the subjects disclosing information do not want to disclose this information, they must send the State Securities Commission and the Stock Exchange 02 copies of documents, 01 report on the disclosure of information including full personal information and 01 report not including personal information for the State Securities Commission and the Stock Exchange to conduct the disclosure.

3. The information disclosure must be in accordance with the form and include all information as prescribed in Circular 96/2020/TT-BTC, this Regulation and other relevant legal regulations. The words used in the information disclosure must be clear, easy to understand and avoid causing misunderstanding for shareholders or investors.

4. In case of any change in the content of the disclosed information, the Company shall clearly state the changed information and the reason for the change and attach a letter of information correction.

5. The entities disclosing information are responsible for preserving and storing reported and published information according to the following regulations:

a) Periodically disclosed information must be stored in written form (if any) and electronic data for at least 10 years. This information must be stored on the electronic information page of the entity disclosing information for at least 05 years;

b) Information disclosed irregularly or upon request must be stored on the electronic information page of the entity disclosing information for at least 05 years;

6. The language of information disclosed on the Company's website is Vietnamese and English (common foreign language), the content of information disclosed in English is for reference only;

Article 4: Person performing information disclosure

The Company performs the obligation to disclose information according to the provisions of law, and is also specified in detail in Article 4 of this Regulation as follows..

1. The person disclosing information of the Company is the Legal Representative, who has the highest authority and is fully responsible for the disclosure of information within the Company.

The Legal Representative of the Company may authorize in writing according to the form in Appendix No. 01 - Circular 96/2020/TT-BTC to (i) the Authorized Disclosure Person, or/and to (ii) the Director.

The Legal Representative is responsible for the completeness, accuracy and timeliness of the information disclosed by the Authorized Disclosure Person, or/and by the General Director.

In case a Disclosure event arises and the Legal Representative, the Authorized Disclosure Person and the General Director are all absent, another representative of the Company authorized by the Legal Representative shall be responsible for performing the Disclosure.

The Company shall register/re-register the Legal Representative, the Authorized Disclosure Person, the Authorized General Director, together with the Information Disclosure Statement of these persons according to Appendix I - Circular 96/2020/TT-BTC to the State Securities Commission and the Stock Exchange at least 24 hours before the authorization takes effect.

2. Investors subject to information disclosure who are individuals may perform the information disclosure obligation themselves or authorize an organization (securities company, public company, Securities Depository Center, other organization) or another individual to perform the information disclosure obligation as follows:

a) In case of performing the information disclosure obligation themselves, in the first information disclosure, the individual investor must submit to the State Securities Commission and the Stock Exchange the Information Disclosure Statement according to Appendix III - Circular 96/2020/TT-BTC and is responsible for providing accurate, timely and complete information when there is a change in the content of the Information Disclosure Statement;

b) In case of authorization to disclose information, individual investors shall be responsible for the completeness, accuracy and timeliness of the information disclosed by the Authorized Disclosure Person. Investors shall be responsible for providing accurate, timely and complete information on their securities ownership status and relationships with related persons (if any) to the organization or individual authorized to disclose information on the contents that need to be disclosed according to the provisions of law;

c) Individual investors register or re-register the Authorized Disclosure Person according to Appendix II - Circular 96/2020/TT-BTC together with the Information Provision of that individual investor and the Authorized Disclosure Person according to Appendix III - Circular 96/2020/TT-BTC to the State Securities Commission and the Stock Exchange at least 24 hours before the authorization takes effect.

Article 5. Means of information disclosure

1. The means of information disclosure applied by the Company include:

- a) The Company's electronic information page (website);
- b) The information disclosure system of the State Securities Commission (IDS Plus);
- c) The electronic information page of the Stock Exchange;

d) The electronic information page of the Vietnam Securities Depository;

e) Other mass media as prescribed by law;

2. The Company shall establish an electronic information page (website) and update the information disclosed as prescribed on the website as follows:

a) The Company shall report to the State Securities Commission, the Stock Exchange and publicly disclose the website address and any changes related to this address within 03 working days from the date of completion of the establishment or the date of change to this website address.

b) The Company's current website: <https://vneco3.com.vn>

c) The Company's website must contain content on business lines and content that must be publicly disclosed on the National Portal on Business Registration as prescribed by the Law on Enterprises and any changes related to this content; a separate section on shareholder/investor relations, in which the Company Charter, Internal Governance Regulations, Prospectus (if any) and information disclosed periodically, irregularly and as required by law must be fully disclosed.

d) The Company's website must display the time, post information, and ensure that investors can search and access data on this website.

3. In case the obligation to disclose information arises on a day off or a holiday as prescribed by law, the Company shall disclose information on the Company's website and fully perform the obligation to disclose information as prescribed by law immediately after the day off or holiday ends.

Article 6: Postponement of information disclosure

1. The subject of information disclosure may be temporarily postponed in cases of force majeure (natural disasters, fires, wars, epidemics and other reasons of force majeure). The subject of information disclosure must report to the State Securities Commission and the Stock Exchange on the temporary postponement of information disclosure immediately upon the occurrence of the event, clearly stating the reason for the postponement, and at the same time announcing the temporary postponement of information disclosure.

2. Immediately after overcoming the force majeure situation, the subject of information disclosure is responsible for disclosing previously postponed information according to the provisions of law.

CHAPTER II: INFORMATION DISCLOSURE OF THE COMPANY

Article 7: Periodic information disclosure

1. Annual financial statements

The Company shall disclose the annual financial statements audited by an approved independent auditing organization according to the following principles:

a) The financial statements shall include all reports, appendices, and explanations in accordance with the provisions of law on corporate accounting;

b) In case the Company is a parent company of another organization, the Company shall disclose 02 reports: the Company's own annual financial statements and the consolidated annual financial statements in accordance with the provisions of law on corporate accounting;

c) In case the Company is a parent company with affiliated units without legal entity status, it shall disclose the Company's own annual financial statements and the consolidated annual financial statements in accordance with the provisions of law on corporate accounting;

d) The full text of the audited annual financial statements must be disclosed, including the independent audit report for those financial statements. In case the auditor does not accept the financial statements in full, the Company must disclose the annual financial statements and the audit report together with the Company's explanatory document. e) The Company shall disclose the audited annual financial

statements 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.

e) The Company shall disclose the audited annual financial statements 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.

2. Semi-annual financial statements. The Company shall disclose the semi-annual financial statements which have been reviewed by an independent auditing organization according to the following principles:

The semi-annual financial statements are the full interim financial statements in accordance with the Accounting Standard “Interim financial statements”, presenting financial data in the first 6 months of the Company’s fiscal year, prepared in accordance with the provisions of Point a, Clause 1 of this Article. The semi-annual financial statements must be reviewed in accordance with the Standards on financial statement review.

The full text of the semi-annual financial statements must be disclosed in full, together with the audit opinion and the Company’s explanatory document in case the audited semi-annual financial statements have the auditor’s conclusion that they do not meet the requirements;

The Company shall publish the audited semi-annual financial statements within 05 days from the date the auditing organization signs the audit report, but not exceeding 45 days from the end of the first 6 months of the fiscal year. In case the Company is the parent company of another organization or a superior accounting unit with an accounting unit under its own accounting apparatus, it must publish the audited semi-annual financial statements within 05 days from the date the auditing organization signs the audit report, but not exceeding 60 days from the end of the first 6 months of the fiscal year.

3. Quarterly financial statements. The Company shall publish the quarterly financial statements or publish the audited quarterly financial statements (if any) according to the following principles:

a) The quarterly financial statements are the full interim financial statements in accordance with the Accounting Standard “Interim financial statements” prepared in accordance with the provisions of Clause 1a of this Article.

b) The full text of the quarterly financial statements or the audited quarterly financial statements (if any) must be fully published, together with the auditor's opinion and the Company's explanatory document in case the audited quarterly financial statements (if any) have the auditor's conclusion that they do not meet the requirements;

c) The Company shall publish the quarterly financial statements within 20 days from the end of the quarter.

d) The Company shall publish the audited quarterly financial statements (if any) within 05 days from the date the auditing organization signs the audit report.

e) In case the Company is a parent company of another organization or a superior accounting unit with an accounting unit under its own accounting apparatus, it must disclose the quarterly financial statements within 30 days from the end of the quarter.

f) In case the organization listed shares, a large-scale public company has disclosed the audited quarterly financial statements within the time limit prescribed for the quarterly financial statements, it is not required to disclose the quarterly financial statements.

4. When disclosing the financial statements specified in Clauses 1, 2, 3 of this Article, the Company must simultaneously explain the reasons when one of the following cases occurs:

a) The profit after corporate income tax in the Business Performance Report of the disclosure period changes by 10% or more compared to the report of the same period of the previous year;

b) The profit after tax in the reporting period is a loss; or the profit in the previous period is changed to a loss in the current period or vice versa;

c) The difference in after-tax profit in the reporting period before and after auditing or review is 5% or more, changing from loss to profit or vice versa.

5. The Company explains the causes of the events specified in Clause 4 of this Article, to be announced simultaneously with the Company's periodic financial statements.

6. Annual Report.

The Company prepares the Annual Report according to Appendix IV - Circular No. 96/2020/TT-BTC and publishes this report no later than 20 days after the date of publication of the audited annual financial statements, but not exceeding 110 days from the end of the fiscal year. The financial information in the Annual Report must be consistent with the audited annual financial statements.

7. Report on corporate governance.

Every 6 months and year, the Company prepares a Report on corporate governance according to Appendix V - Circular No. 96/2020/TT-BTC.

8. Disclosure of information on the Annual General Meeting of Shareholders.

a) In case of preparing a list of shareholders exercising the right to attend the General Meeting of Shareholders, the Company must disclose information at least 20 days before the last registration date.

b) At least 21 days before the opening date of the General Meeting of Shareholders, the Company shall announce on the Company's website and the State Securities Commission, the Stock Exchange about the General Meeting of Shareholders, clearly stating the link to all documents of the Annual General Meeting of Shareholders, including:

Meeting invitation;

- Form of appointment of authorized representative to attend the meeting;

- Meeting agenda;

- Voting form;

- Notice of nomination, list and detailed information of candidates if determined in advance in case of election of members of the Board of Directors, Supervisors;

- Reference documents as the basis for passing decisions and draft resolutions for each issue in the meeting agenda;

- Meeting documents of the General Meeting of Shareholders must be posted and updated, amended and supplemented (if any) until the end of the General Meeting of Shareholders;

- In case the first General Meeting of Shareholders is not successfully organized, the Company must announce the agenda and expected time of holding the next meetings, continue to maintain posting and allow shareholders to download meeting documents of the General Meeting according to the provisions of Clause 8 of this Article until the General Meeting of Shareholders is successfully organized.

- Minutes of meetings and resolutions of the Annual General Meeting of Shareholders must be published in accordance with the provisions of Clause 1c, Article 8 of these Regulations.

9. Disclosure of information on offering activities and capital use reports

- Within 10 days from the end of the offering, the issuing organization or the underwriting organization, the registered shareholders must send the Report on the results of the offering with confirmation from the bank, foreign bank branch where the blocked account is opened on the amount of money collected from the offering to the State Securities Commission as prescribed in Clause 5, Article 26 of the Law on Securities and disclose information on the electronic information page of the issuing

organization, the registered shareholders being organizations (if any), the Stock Exchange about the results of the offering

- In case of capital mobilization to implement investment projects, every 6 months, the issuing organization must disclose information on the progress of capital use collected from the offering within 05 working days from the end of the offering.

- In case of changes in the contents of the capital use plan and capital use purpose, within 24 hours from the time of the decision of the competent authority specified in Clause 2 of this Article on changes in the capital use plan and the amount of money collected from the offering and issuance, the issuing organization shall be responsible for the following: (i) Report to the State Securities Commission on changes in the capital use plan and the amount of money collected from the offering and issuance according to Form No. 02 of the Appendix issued with Decree 155/2020/ND-CP; (ii) Publish information on the website of the issuing organization (if any), the Stock Exchange on the reasons for the change, along with the decision of the competent authority on the change.

*** In case of selling shares to the public:** Within 07 working days from the effective date of the Certificate of registration for public offering of securities, the issuing organization and the registered shareholders must publish the Notice of issuance in 01 electronic newspaper or printed newspaper in 03 consecutive issues as prescribed in Clause 3, Article 25 of the Law on Securities and publish information on the electronic information page of the issuing organization, the registered shareholders (if any), and the Stock Exchange. The official prospectus must be simultaneously posted on the electronic information page of the issuing organization, the registered shareholders (if any) and the Stock Exchange.

10. Report on the List of State shareholders, strategic shareholders, major shareholders and treasury shares:

The Company shall prepare and send the List of State shareholders, strategic shareholders, major shareholders and treasury shares of the Company according to the most recent shareholder register at the time of the first 6 months of the year and the last 6 months of the calendar year to the Stock Exchange.

Submission deadline:

- Report for the first 6 months of the calendar year: based on the list of shareholders finalized to the most recent time and sent to the Stock Exchange no later than July 30.

- Report for the last 6 months of the calendar year: based on the list of shareholders finalized to the most recent time and sent to the Stock Exchange no later than January 30.

- Or at other times as required by the State Securities Commission and Hanoi Stock Exchange

11. Disclosure of information on foreign ownership ratio:

The Company shall disclose information on the Company's foreign ownership ratio limit and changes related to this ownership ratio on the Company's website, the Stock Exchange and the Securities Depository Center in accordance with the securities law guiding foreign investment activities on the Vietnamese securities market.

Article 8: Disclosure of unusual information

1. The Company shall disclose unusual information (clearly stating the event, the cause and remedial solutions (if any) within 24 hours from the occurrence of one of the following events:

- a) The Company's bank account is frozen or the account is allowed to operate again after being frozen, except in cases where it is frozen at the request of the Company itself;

- b) Partial or total suspension of business activities; addition or reduction of some business lines; suspension or revocation of the Business Registration Certificate / Establishment and Operation License (...); change of information in the Prospectus after the State Securities Commission has issued the Certificate of Registration for Offering;

c) Approval of the decision of the General Meeting of Shareholders, including the resolution of the General Meeting of Shareholders, the meeting minutes or the vote counting minutes (in case of obtaining written opinions from shareholders).

d) In case the General Meeting of Shareholders approves the delisting, the Company must disclose information on the delisting along with the approval rate of shareholders who are not major shareholders;

e) Decision to buy or sell treasury shares; the date of exercising the right to purchase shares of bondholders with the right to purchase shares or the date of converting convertible bonds into shares; decision to offer securities abroad and decisions related to the offering of securities in accordance with the provisions of law on enterprises;

f) Decision on dividend level, form of dividend payment, time of dividend payment; decision to split or consolidate shares;

g) Decision on enterprise reorganization (division, separation, consolidation, merger of enterprises), dissolution of enterprises; change of Company name, Company seal; change of location, establishment of new or closure of head office, branch, transaction office; amendment and supplement of the Charter; strategy, medium-term development plan and annual business plan of the Company; h) Decision to change the accounting period, applicable accounting policy (except for cases of change in applicable accounting policy due to change in legal regulations); notification of the auditing enterprise that has signed a contract to audit the annual financial statements or change the auditing enterprise (after signing the contract);... the auditing enterprise refuses to audit the Company's financial statements; results of retroactive adjustment of financial statements (if any); opinions other than the auditor's full acceptance of the financial statements;

i) Decision to contribute capital to establish, purchase to increase ownership in a company leading to that company becoming a subsidiary, joint venture company, associated company or sell to reduce ownership in a subsidiary, joint venture company, associated company leading to that company no longer being a subsidiary, joint venture company, associated company or to dissolve a subsidiary, joint venture company, associated company; close or open a branch, factory, representative office.

j) Decision of the General Meeting of Shareholders or the Board of Directors approving contracts, transactions between the company and insiders, related persons of insiders or related persons of a public company;

k) Decision to issue convertible bonds, preferred shares;

l) When there is a change in the number of voting shares. The time for information disclosure is as follows:

- In case the company issues additional shares or converts bonds or preferred shares into shares, calculated from the time the company reports to the State Securities Commission on the issuance results and conversion results in accordance with the law on securities issuance;

- In case the company repurchases its own shares or sells treasury shares, calculated from the time the company reports the transaction results in accordance with the law on repurchasing its own shares and selling treasury shares;

- In case the company repurchases shares from employees in accordance with the company's regulations on issuing shares to employees or repurchasing odd-lot shares at the request of shareholders; the securities company purchases its own shares to correct transaction errors or repurchases odd-lot shares, the company shall disclose information within the first 10 days of the month based on completed transactions and updated to the date of information disclosure.

m) Upon receiving the Certificate of Business Registration or the License for Establishment and Operation or the License for Operation of the Company, amended or supplemented.

n) The Company changes, appoints, re-appoints, or dismisses an internal person. When disclosing information on changes, new appointments, re-appointments, or dismissals of internal people: The

Company shall send to the State Securities Commission and the Stock Exchange where the Company is listed the Information Statement of the new internal person (if any) in accordance with Appendix III - Circular 96/2020/TT-BTC;

- o) Upon receiving a decision to prosecute, detain, or prosecute an internal person of the Company;
- p) Upon receiving a judgment or decision of the Court related to the Company's operations; the conclusion of the tax authority regarding the Company's violation of tax laws;
- q) The decision to borrow or issue bonds results in the total value of the Company's loans being worth 30% or more of the equity capital calculated in the most recent audited annual financial report or the most recent reviewed semi-annual financial report;
- r) In case the total value of the Company's loans is 30% or more of the equity capital calculated in the most recent audited annual financial report or the most recent reviewed semi-annual financial report, the Company shall disclose information on decisions to borrow more or issue more bonds with a value of 10% or more of the equity capital according to the most recent audited annual financial report or the most recent reviewed semi-annual financial report;
- s) The Company receives a notice from the Court accepting the application to open bankruptcy proceedings;
- t) Decision to increase or decrease charter capital;

Decision to invest capital in an organization, project, loan, lending or other transactions with a value of 10% or more of the Company's total assets in the most recent audited annual financial report or the most recent reviewed semi-annual financial report; decision to contribute capital with a value of 50% or more of the charter capital of an organization (determined according to the charter capital of the organization receiving the capital contribution before the time of capital contribution);

- u) Approved or delisted on a foreign stock exchange;
- v) When other events occur that have a major impact on the production, business activities or governance of the Company;

2. Announce information about the extraordinary General Meeting of Shareholders or pass resolutions of the General Meeting of Shareholders in the form of collecting shareholders' opinions in writing:

- a) The announcement of information about the extraordinary General Meeting of Shareholders shall be carried out in accordance with the provisions of Clause 8, Article 7 of this Regulation;
- b) In case of collecting opinions of the General Meeting of Shareholders in writing, at least 10 days before the deadline for returning the opinion form, the Company must announce on its electronic information page, and at the same time send to all shareholders the opinion form, the draft resolution of the General Meeting of Shareholders and documents explaining the draft resolution.

3. Disclosure of information on the last registration date for exercising rights for existing shareholders:

- a) The Company shall report and submit all documents and legal bases related to the expected last registration date for exercising rights(s) for existing shareholders to the Securities Depository Center, and at the same time report to the Stock Exchange and the State Securities Commission, and make information disclosure at least 10 days before the expected last registration date;
- b) The Company shall disclose information on the expected last registration date for existing shareholders to exercise their rights to attend the General Meeting of Shareholders at least 20 days before the expected last registration date
- c) In case the Company cancels the notice on the last registration date for exercising rights related to the exercise ratio, cases of issuing shares to existing shareholders and cases related to adjusting the

reference price on the trading day without rights of the Stock Exchange, the Company shall send a written notice to the Stock Exchange stating the reasons within 24 hours from the date of issuance of the notice but no later than 05 working days before the last registration date, and at the same time disclose the cancellation of the notice content.

4. Disclosure of information in other special cases as follows:

After changing the accounting period, the Company shall disclose the audited financial statements when changing the accounting period in accordance with the law on enterprise accounting within 10 days from the date the auditing organization signs the audit report;

Article 9: Disclosure of information upon request

1. In the following cases, the Company shall disclose information within 24 hours of receiving the request from the State Securities Commission and the Hanoi Stock Exchange where the Company is listed;

- a) When an event occurs that seriously affects the legitimate interests of investors;
- b) There is information related to the Company that greatly affects the price of securities and requires confirmation of that information.

2. The content of the information disclosed upon request must clearly state the event requested by the State Securities Commission and the Hanoi Stock Exchange to be disclosed; the cause and the Company's assessment of the authenticity of that event, and remedial solutions (if any).

Article 10: Disclosure of information on listing of corporate bonds

In case of listing corporate bonds, the Company shall make public disclosure in accordance with the provisions of Articles 7, 8 and 9 of this Regulation.

Article 11: Disclosure of information on the issuance of corporate bonds

1. In case of issuing corporate bonds to the public, the Company shall disclose information on the public offering of corporate bonds in accordance with the provisions of law on public offering of bonds.

2. The Company shall perform its obligation to disclose information from the end of the public offering of bonds until the completion of bond payment, specifically as follows:

a) Periodically disclose information on annual financial statements and semi-annual reports in accordance with the provisions of Clause 1 and Clause 6, Article 7 of this Regulation.

- In case of public offering of bonds to raise capital for specific investment projects that have been identified, every 6 months from the month with the end date of the offering until the completion of the project or when the mobilized amount has been fully disbursed:

- The Company must announce the progress of using capital raised from the offering within 5 working days from the end date of the reporting period (every 6 months),

b) The Company must announce the audited report on capital use at the General Meeting of Shareholders or explain in detail the use of capital raised from the offering in the audited annual financial report.

c) Make extraordinary disclosures according to the provisions in the corresponding points in Clause 1, Article 8 of this Regulation and must clearly state the events that occurred, the causes, and solutions (if any).

d) In case there is a change in the purpose of capital use compared to the content stated in the prospectus, the Company must disclose the reasons and decisions, resolutions of the Board of Directors, and the General Meeting of Shareholders on such change within 24 hours from the time of the decision on the change in the purpose of capital use.

2. In case of issuing non-mandatory convertible bonds, the Company must send a notice letter to each bondholder and make a public announcement on the time, rate, price, and place of registration for conversion at least 01 month before the date of bond conversion.

3. Public announcement according to the requirements specified in Article 9 of this Regulation.

Article 12: Disclosure of information on additional share issuance

1. Within 07 working days from the date the State Securities Commission notifies of receipt of complete documents reporting the additional share issuance, the Company must make a public announcement on the mass media about the issuance.

2. Within 15 days from the date of completion of the issuance, the issuing organization must send a Report on the issuance results to the State Securities Commission and publish information on the electronic information page of the issuing organization and the Stock Exchange about the issuance results. In the case of issuing shares under an employee stock option program, the document reporting the issuance results sent to the State Securities Commission must include:

- A list of employees participating in the program, specifically stating the number of shares each employee has paid for or received (in the case of issuing bonus shares to employees);

- A confirmation document from the bank or foreign bank branch where the blocked account is opened regarding the amount of money collected from the issuance, except in the case of issuing bonus shares to employees.

Article 13: Disclosure of information on treasury stock transactions

1. A public company may sell treasury stocks within 24 hours of submitting the Report on the results of share repurchase transactions, the Report on the results of share issuance to pay dividends, and the issuance of shares to increase share capital from equity capital to the State Securities Commission and disclosing information to the public.

2. A public company must complete the sale of treasury stocks within 10 working days from the date of reporting to the State Securities Commission and publicly disclose information on the sale of treasury stocks according to the Form in Appendix No. 36 issued with Circular 118/2020/TT-BTC.

3. Within 10 days from the date of completion of the treasury stock sale transaction as prescribed in Clause 1 of this Article, the public company must submit a Report on the results of the treasury stock sale transaction to the State Securities Commission and disclose information to the public according to the Form in Appendix No. 39 issued with Circular 118/2020/TT-BTC.

CHAPTER III:

INFORMATION DISCLOSURE OF INVESTORS BELONGING TO INFORMATION DISCLOSURE SUBJECTS

Article 14: Information disclosure on share ownership of major shareholders

1. Organizations and individuals, when becoming or ceasing to be major shareholders of the Company, must disclose information and report on transactions to the Company, the State Securities Commission and the Stock Exchange (for listed shares, registered for trading) according to the form prescribed in Appendix VII issued with Circular 96/2020/TT-BTC within 05 working days from the date of becoming or ceasing to be major shareholders.

2. Major shareholders of the company, when there is a change in the number of shares owned over the threshold of 1% of the number of voting shares, must disclose information and report to the company, the State Securities Commission and the Stock Exchange (for listed shares, registered for trading) within 05 working days from the date of the above change according to the form prescribed in Appendix VIII issued with Circular 96/2020/TT-BTC.

For example: Investor A owns 5.2% of the voting shares of listed company X. On day T, Mr. A places a buy order to increase his ownership of shares X from 5.2% to 5.7%. Then, on day T', Mr. A places another buy order to increase his ownership of shares X from 5.7% to 6.1%. The transaction on day T' has caused Mr. A's ownership of shares X to change beyond the 6% threshold, therefore, within 05 working days from the date of completion of the securities transaction, Mr. A must disclose information and report to company X, the State Securities Commission and the Stock Exchange on the change in his ownership of shares.

3. The starting and ending time of becoming a major shareholder or the time of changing the share ownership ratio over the threshold of 1% stated in Clause 1 and Clause 2 of this Article shall be calculated from the date of completion of the securities transaction as prescribed in Clause 12, Article 3 of Circular 96/2020/TT-BTC.

4. The provisions in Clauses 1, 2 and 3 of this Article shall also apply to groups of related persons owning 5% or more of the voting shares of the company. A group of related foreign investors owning 5% or more of the voting shares of an issuing organization or 5% or more of the fund certificates of a closed-end fund shall disclose information according to the form prescribed in Appendix IX and Appendix X issued together with Circular 96/2020/TT-BTC based on the total number of shares held by that group of foreign investors.

5. The provisions in Clauses 1, 2, 3 and 4 of this Article shall not apply to entities that do not actively conduct transactions in the event of a change in the holding ratio of voting shares arising from a public company repurchasing its own shares or the company issuing additional shares. 6. The company must publish on its website within 03 working days after receiving a report related to the change in the holding ratio of shares and fund certificates of the entities specified in this Article.

Article 15: Disclosure of information on transactions of founding shareholders during the period of restricted transfer

1. At least 03 working days before the transaction date, founding shareholders holding shares restricted from transfer according to the provisions of the law on enterprises must send a report to the State Securities Commission, the Stock Exchange, the Vietnam Securities Depository and Clearing Corporation, and the company on the implementation of the transaction according to the form prescribed in Appendix XI issued with Circular 96/2020/TT-BTC. In case of transfer to a person who is not a founding shareholder, the transferor must submit an additional resolution of the General Meeting of Shareholders approving the above transfer.

2. Within 05 working days from the date of completion of the transaction (in case the transaction ends before the registration deadline) or the end of the expected transaction period, the founding shareholder must report to the State Securities Commission, the Stock Exchange, the Vietnam Securities Depository and Clearing Corporation, and the company on the transaction results and explain the reasons for not being able to execute the transaction or not fully executing the registered volume (if any) according to the form prescribed in Appendix XII issued together with Circular 96/2020/TT-BTC.

3. Within 03 working days after receiving the report related to the change in the share ownership ratio of the founding shareholder as prescribed in this Article, the Company must publish it on the company's electronic information page.

Article 16: Disclosure of information on transactions of insiders of the Company and related persons of insiders

1. Insiders of the Company (hereinafter referred to as insiders) and related persons of these entities (hereinafter referred to as related persons) must disclose information and report before and after conducting transactions to the State Securities Commission, the Stock Exchange, and the company when the expected transaction value per day is from VND 50 million or more or the expected transaction value per month is from VND 200 million or more calculated by par value (for stocks, convertible bonds, fund

certificates) or by the most recent issuance price (for covered warrants) or transfer value (for stock purchase rights, convertible bond purchase rights, fund certificate purchase rights), including cases of transfer not through the trading system at the Stock Exchange (such as transactions for giving or being given, donating or being gifted, inheriting, transferring or receiving transfers of securities and other cases), specifically as follows:

a) At least 03 working days before the expected transaction date, insiders and related persons must disclose information about the expected transaction according to the form prescribed in Appendix XIII or Appendix XIV issued with Circular 96/2020/TT-BTC;

b) The transaction period must not exceed 30 days from the date of registration for the transaction. Insiders and related persons must comply with the time, volume and value announced by the Stock Exchange and may only conduct the first transaction on the trading day following the date of information announcement from the Stock Exchange;

c) In case of purchasing transactions during share issuances or public tender offers, the entities required to disclose information as prescribed in this Article are exempted from the obligations prescribed in Point b of this Clause and shall comply with the provisions of law on public tender offers, issuances and tender offers;

d) Insiders and related persons are not allowed to simultaneously register, trade and sell shares, stock purchase rights, convertible bonds, convertible bond purchase rights, or secured warrants in the same registration and trading period and are only allowed to register and conduct subsequent transactions after reporting the completion of the previous trading period;

e) Within 05 working days from the date of completion of the transaction (in case the transaction ends before the registration deadline) or the end of the expected trading period, insiders and related persons must disclose information on the transaction results and explain the reasons for not being able to conduct the transaction or not fully implementing the registered volume (if any) according to the form prescribed in Appendix XV or Appendix XVI issued with Circular 96/2020/TT-BTC;

f) Insiders and related persons who are required to report and disclose information as prescribed in this Clause and are also required to report and disclose information as prescribed in Article 31 of Circular 96/2020/TT-BTC shall only be required to perform the obligation to disclose information applicable to insiders and related persons.

g) Insiders and related persons who are not required to report and disclose information as prescribed in Clause 1 of this Article and are also required to report and disclose information as prescribed in Article 31 of Circular 96/2020/TT-BTC shall be required to perform the obligation to report and disclose information as prescribed in Article 31 of Circular 96/2020/TT-BTC.

h) The provisions on information disclosure obligations at Points a, b and d, Clause 1 of this Article shall not apply to cases where a securities company sells and mortgages shares of a customer who is an insider of a public company, public securities investment company, public fund or related person of these entities.

i) In case after registering a transaction, the transaction registration subject is no longer an insider of the company or a related person of these subjects must still report and disclose information according to the provisions of Clause 1 of this Article.

k) Within 03 working days after receiving reports related to securities transactions of insiders and related persons according to the provisions of this Article, the company must publish on the company's electronic information page.

Article 17: Disclosure of information on public tender offers

1. Organizations and individuals making public tender offers are obliged to fully disclose the following information at the time of submitting the public tender offer information disclosure dossier in

the Public Tender Offer Information Disclosure (in case of public tender offers paid in cash) or the Prospectus (in case of public tender offers in issued shares):

a) The number of shares, convertible bonds, warrants, purchase rights, closed-end fund certificates of the target company, target investment fund that the organization, individual making public tender offers and related persons own or indirectly own through a third party;

b) Transactions and commitments related to shares, closed-end fund certificates of the target company, target investment fund.

2. Within 05 days from the end of the public offering, the organization or individual conducting the public offering must send a Report on the results of the public offering to the State Securities Commission, and at the same time publish the information on the website of the public offering organization (if any), the public offering agent, and the Stock Exchange.

CHAPTER IV. INFORMATION DISCLOSURE PROCESS

Article 18. Information sources and formats

1. The main types of information arising from the Company include:

a) Periodic information is made according to a process to ensure that information is always disclosed fully, accurately, and on time;

b) Information that is unusual in terms of time but frequently arises during the operation of the enterprise is also made according to a controllable process.

c) Other unusual information and information disclosed upon request must have regulations for handling from the time of receiving information to the time of information disclosure.

2. Types of information the Company receives from entities with disclosure obligations

a) The Company establishes, stores information, and updates the list of organizations, individuals, and groups of people owning 5% of outstanding shares with voting rights to monitor information disclosure obligations.

b) The Company shall establish and store a list and information of insiders and persons related to insiders. The list and information shall be regularly updated whenever there is a change.

c) The receipt and processing of information from the subjects obliged to disclose in Points a and b of this Clause and other subjects, after which the Company shall disclose according to regulations, must be established by a controllable process.

3. Individuals and units responsible for processing information have the right to request internal information from the Company, units with capital contributions of the Company, or other related persons to provide information to serve the information processing, in accordance with the provisions of law and this Regulation.

4. The published information has the following main formats:

- Original documents (printed/photocopied) with valid seals and signatures according to the provisions of law; Electronic data files;

- Files with the main format of .DOC or .DOCX and .XLS or .XLSX must include the full name and position of the person signing the document, the document number, and the date of the document;

- Files with the main format of .PDF must be from the original document with the name and signature of the authorized person, the Company's seal, and a digital signature can be applied in some cases;

*Note: The Vietnamese version of electronic files is uniformly named without accents, for example "VDL_Bao cao tai chinh hop nhat nam 2020", or "VDL_Bao-caochinh-hop-nhat-nam-2020". The file name must be consistent when the same electronic file has different formats.

Article 19. Information disclosure process

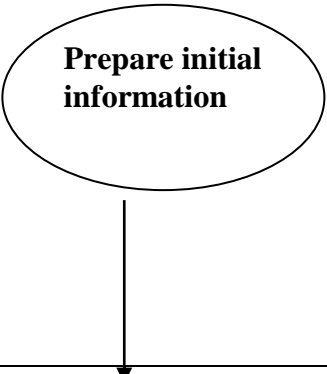
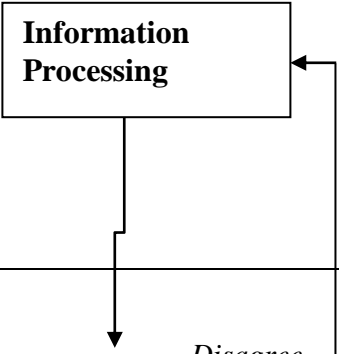
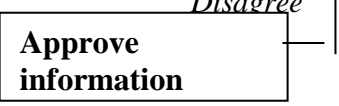
1. Assignment of work responsibilities

Ordinal number	Type of information disclosure report	Responsible Personnel	Note
I	Periodic		
1	Periodic financial reports	Finance and Accounting Department	
2	Management report	Corporate Administrator/Secretary	Request support units to provide information
3	Annual Report	Corporate Administrator/Secretary	Request support units to provide information
4	Annual/Extraordinary General Meeting of Shareholders	Corporate Administrator/Secretary	Request support units to provide information
5	Securities Offering/Issuance of Shares/Bonds	Finance and Accounting Department	Request support units to provide information
6	Capital Use Report	Finance and Accounting Department	Request support units to provide information
7	Foreign Ownership Ratio	Corporate Administrator/Secretary	Request support units to provide information
8	Report on the List of State Shareholders and Major Shareholders in the First and Last Six Months of the Calendar Year	Corporate Administrator/Secretary	
II	Abnormalities/other information		
1	Resolutions and Minutes of the General Meeting of Shareholders/Resolutions of the Board of Directors (in case the contents of the meeting need to be disclosed according to regulations)	Corporate Administrator/Secretary	
2	Information related to accounting, auditing, bank accounts of the Company, transactions between the Company and insiders or related persons	Finance and Accounting Department	
3	Information on the last registration date to exercise rights for existing shareholders	Corporate Administrator/Secretary	
4	When there is a change in the number of outstanding voting shares	Corporate Administrator/Secretary	
5	For events requiring approval from competent authorities	Corporate Administrator/Secretary	

6	Information related to criminal liability of Company insiders; Upon receiving court judgments and decisions related to the Company's operations; conclusions from tax authorities regarding the Company's violations of tax laws;	Accounting Department, Chief Accountant	The authorized person shall disclose information as prescribed after receiving the information
III	Disclosure upon request/other entities	State Securities Commission/Stock Exchange/major shareholder/founding shareholder/insider transactions/persons related to insiders	The authorized person shall disclose information as prescribed after receiving the information

** Note: For reports requiring information support from units, the Administrator has the right to prosecute and handle violations if units fail to provide information before the deadline for information disclosure as prescribed by law.*

2. Information disclosure process

Work Step	Procedure	Time of execution	Work to be done
Step 1	 <p>Prepare initial information</p>	<ul style="list-style-type: none"> - For periodic information disclosure: No later than 03 working days before the deadline for disclosure - For unusual/requested information: within 12 hours from the occurrence of the event. - Other information: No later than 02 working days before the deadline for disclosure 	<ul style="list-style-type: none"> - The authorized person shall notify relevant departments of the content and deadline for information disclosure of the Company. - The relevant departments must prepare reports and send them to the authorized person before the deadline (in working days) for disclosure. - The reports by relevant departments shall be prepared in writing with the signature of the individual or department head confirming the content.
Step 2	 <p>Information Processing</p>	Within 12 hours of receiving information	<ul style="list-style-type: none"> - Check and compare the information content with current regulations on information disclosure; - Edit and supplement information (if any), and draft the information disclosure document attached to the Company's legal documents or according to the prescribed form of the State Securities Commission and the Stock Exchange;
Step 3	 <p>Approve information</p>	As soon as information is received	<ul style="list-style-type: none"> - The authorized person submits the draft of the information disclosure document to the Legal Representative or the Standing Board of Directors for review and approval before being ready for publication.

			<ul style="list-style-type: none"> - The authorized person or/and The General Director is authorized to officially sign the CBTT document, along with the above legal documents; - The Administrative staff checks the format of the document, records the number, date of issue, stamps the document, and stores the Company's records before making the announcement.
Step 4	<pre> graph TD A[Information Disclosure] --> B[Feedback processing] B -- "No disclosure documents received yet" --> A </pre>	<p>As soon as we receive the information</p>	<ul style="list-style-type: none"> - After being signed and issued by the competent authority, the CBTT document will be sent to the Authorized CBTT Person to preside over and coordinate the information disclosure in accordance with the provisions of current law and this Regulation. - The Authorized CBTT Person sends the electronic file to the State Securities Commission, the Stock Exchange in the form prescribed in this Regulation and the Company's website.
Step 5	<pre> graph TD A[Feedback processing] --> B([Storage]) </pre>	<p>As soon as we receive the information</p>	<ul style="list-style-type: none"> - Receive and synthesize feedback on the accuracy or impact arising from information (...) by different methods from shareholders/investors, organizations, and securities market management agencies; - Check, verify and coordinate with departments (where the initial information is provided, if any) of the Company to preliminarily correct related information; - Report and propose handling directions for the Legal Representative to consider and decide on appropriate handling methods for each type of feedback information
Step 6	<pre> graph TD A([Storage]) </pre>	<p>Immediately after the information disclosure</p>	<p>Article 20 of this regulation</p>

Article 20. Information preservation and storage

1. In general, the storage of published information is indefinite or in accordance with the specific regulations of each type of information. The destruction of information within a certain period of time (if any) must ensure the conditions specified in Clause 7, Article 3 of this Regulation. The destruction of information on the means of information disclosure is not the same as the destruction of (original) information.

2. Emails used to send information must only be deleted when it is certain that they no longer have reference value for sending information.

3. Published information must be archived at the Company's Office and the unit (directly) processing the original information.

4. The storage of information must ensure that relevant individuals and organizations can access it conveniently and quickly when needed.

CHAPTER V: IMPLEMENTATION ORGANIZATION AND EFFECTIVENESS

Article 21: Responsibilities of the Authorized Disclosure Person

1. The Authorized Disclosure Person holds a central position in liaison with relevant individuals and organizations to collect and preliminarily process information, submit to competent authorities for approval, and perform the Company's Disclosure obligations as prescribed in this Regulation.

2. Functions and duties of the Authorized Disclosure Person.

a) Be honest, responsible, careful; have knowledge/expertise in corporate governance or finance and accounting; have certain knowledge of the law; meet the requirements of communication skills, foreign languages, document drafting, information technology, etc.

b) Publicize the full name, phone number and e-mail address of the workplace for the convenience of shareholders to contact.

c) Have enough time to perform their duties, especially contacting shareholders to record their opinions, periodically publishing responses to shareholders' opinions and corporate governance issues as prescribed.

d) Responsible for assisting the Legal Representative in performing the Company's obligation to disclose information to the State Securities Commission, the Stock Exchange, investors and related persons in accordance with the provisions of law, the Company's Charter and this Regulation.

e) Responsible for controlling, urging and coordinating with relevant departments and units to develop the Corporate Governance Report, Annual Report, Annual General Meeting of Shareholders Documents, Financial Reports, reports on unusual events or other requests... to perform information disclosure in accordance with regulations.

3. Adjusting disclosed information:

- In case after performing information disclosure, the Company receives feedback on the accuracy and completeness of the disclosed information, the Authorized Information Disclosure Person shall compare, verify, supplement and correct (if any) such information within 03 (three) working days from the date of receiving feedback.

- The implementation of supplemented or corrected CBTT must comply with the relevant provisions of this Regulation.

Article 22: Responsibilities and relationships between the Company's departments in disclosing information

1. The authorized person to disclose information within the scope of his/her functions shall periodically urge the departments to provide information according to the content of this

Regulation. The departments shall be responsible for the accuracy and timeliness of the information provided.

2. For unusual information, information provided upon request must be disclosed within 24 hours as prescribed in Articles 8 and 9 of this Regulation: the departments (where the initial information to be provided arises) shall be responsible for proactively providing information to the authorized person to disclose information within 12 hours of the event occurring.

3. The authorized person to disclose information shall compile the information and submit it to the Legal Representative for approval

4. Approve the content of the disclosed information, time, means, and assignment of tasks before disclosing the information according to regulations.

5. The authorized person must control the process of information disclosure and report directly to the Legal Representative on the implementation results.

Article 23: Handling of violations

- In case the Company is sanctioned for violating information disclosure, the personnel responsible for the types of reports/information that need to be disclosed must pay all the costs of the violation penalty.

- In case the personnel have provided information to the authorized person but the authorized person does not disclose/discloses late, leading to the Company being sanctioned, the authorized person is responsible for paying all the costs of the violation penalty.

- In addition to the above forms of handling, violating personnel will be subject to violations such as reminders, warnings or disciplinary actions according to regulations based on the level of violation.

Article 24: Effective date

- The Company's Information Disclosure Regulations shall take effect from 30 /06/2025.

- During the implementation of the Regulations, if there are provisions that have not been specified or are no longer in effect, the Company shall make information disclosure based on the provisions of the Company's Charter and relevant provisions of law.

**ON BEHALF OF THE
Board of Directors
Chairman**



Dao Ngoc Quynh

APPENDIX 1: LIST OF INFORMATION DISCLOSED BY THE COMPANY ACCORDING TO THE SECURITIES LAW

A. PERIODIC INFORMATION DISCLOSURE

Ordinal number	Information disclosure content	Information provider	Time limit for providing information	Information media
1	Financial report			
1.1	<ul style="list-style-type: none"> - Separate and consolidated semi-annual financial statements (06 months) have been audited by an independent auditor. - And explanation when: <ul style="list-style-type: none"> ▪ Profit after tax changes by 10% or more compared to the same period last year. ▪ Profit after tax in the reporting period is a loss, or profit in the previous period but loss in this period or vice versa. ▪ Profit after tax has a difference of 5% or more before and after audit or review. - Explanation in case the auditor's opinion does not fully accept the financial statements. 	Finance Block, Financial Accounting Department	Within 05 days after the auditor signs the report but not exceeding 45 days after the end of the first 6 months of the fiscal year	State Securities Commission, Stock Exchange, Company website
1.2	Separate and consolidated quarterly financial statements. In case these reports have been reported unaudited. And the explanation is similar to that mentioned in section 1.1 of this Appendix 1.	Finance Block, Financial Accounting Department	Within 20 days after the end of the quarter or 05 days after the auditor signs the report but not exceeding 45 days after the end of the quarter	State Securities Commission, Stock Exchange, Company website
1.3	Audited separate and consolidated financial statements for the year. And the explanation is similar to that mentioned in section 1.1 of this Appendix 1.	Finance Block, Financial Accounting Department	Within 10 days after the auditor signs the report but not exceeding 90 days after the end of the fiscal year	State Securities Commission, Stock Exchange, Company website
2	Annual report: according to Appendix 04, Circular 96/2020/TT-BTC	Head of the drafting committee according to the annual decision to establish the drafting committee of the Director/Secretary	Within 20 days after the financial statements are disclosed but not exceeding 110 days after the end of the fiscal year.	State Securities Commission, Stock Exchange, Company website

Ordinal number	Information disclosure content	Information provider	Time limit for providing information	Information on media
3	Annual and extraordinary General Meeting of Shareholders (Disclosure of all meeting documents)			
	- Notice on Shareholders' Meeting	Company Secretary	20 ngày trước ngày ĐKCC tham dự họp ĐHĐCĐ (Điểm b, khoản 4 điều 11 TT96)	State Securities Commission, Stock Exchange, Company website
	- Send a document to finalize the list of shareholders exercising the right to attend the General Meeting of Shareholders	Finance Block, Financial Accounting Department, Company Secretary	Danh sách cổ đông dự họp ĐHĐCĐ được lập không quá 10 ngày trước ngày gửi giấy mời họp nếu Điều lệ công ty không quy định thời hạn ngắn hơn (Khoản 1 Điều 141 Luật DN)	Vietnam Securities Depository
	- Announce all meeting documents such as: meeting invitation, meeting agenda, meeting documents, voting ballots, list and information of candidates if there is an election for members of the Board of Directors, Supervisory Board, draft resolutions for each issue in the meeting agenda	According to the assignment of work in the decision to establish the Organizing Committee of the Annual General Meeting of Shareholders of the Director	21 ngày trước ngày họp ĐHĐCĐ thường niên (Điểm a khoản 3 điều 10 TT96)	Company Website, HOSE, SSC
	- Minutes and Resolution of the Annual General Meeting of Shareholders after the meeting	Company Secretary	24 giờ	State Securities Commission, Stock Exchange, Company website
4	- Report on corporate governance situation for 06 months and year	Company Secretary	Chậm nhất 30/7 và 30/1 hàng năm.	State Securities Commission, Stock Exchange, Company website

Ordinal number	Information disclosure content	Information provider	Time limit for providing information	Information on media
5	- (According to Appendix V of Circular 96/2020/TT-BTC, including 02 reports: 1 copy with full information and 1 copy without personal information for information disclosure and	Company Secretary in charge of Shareholders' Meeting Resolutions and Board of Directors		State Securities Commission, Stock Exchange, Company website
	<div>- Private offering: Implement according to Section 3, Chapter II - Decree 155/2020/ND-CP</div> <div>- Public offering: Implement according to Section 2, Chapter II - Decree 155/2020/ND-CP</div> <div>- Issuing shares for conversion: Implement according to Section 4, Chapter II - Decree 155/2020/ND-CP</div> <div>- Issuing bonus shares to existing shareholders (Increasing share capital from equity or), issuing shares to pay dividends, issuing ESOP to employees and issuing shares in other cases. Implement according to Section 5, Chapter II - Decree 155/2020/ND-CP</div>	Finance Block, - Finance Department in charge of other issuance procedures	<div>10 days from the end of the offering</div> <div>- Disclosure of information on the offering: 07 working days from the effective date of the certificate of public offering of securities</div> <div>- Disclosure of information on the offering results: 10 days from the date of completion of the offering.</div> <div></div> <div>Follow detailed instructions in Circular 118/2020/TT-BTC, Regulations on disclosure in Circular 96/2020/TT-BTC, Regulations on exercising VSD rights No. 109/QD-VSD</div>	

Ordinal number	Information disclosure content	Information provider	Time limit for providing information	Information media
6	Report on capital use after issuance - Issuance to the public to implement investment projects as prescribed in Section a, Clause 1, Article 9 of Decree 155/2020/ND-CP (Form No. 01 of the Appendix attached to the Decree)	Finance Block, Finance Department	Periodically 06 months after issuance and report until all mobilized capital is disbursed, within 05 working days from the end of the reporting period	State Securities Commission, Stock Exchange, Company website
	- In case of any change in the purpose of capital use compared to the content stated in the prospectus, the issuing organization must disclose the reasons and the decision of the Board of Directors on the change as prescribed in Section a, Clause 3, Article 9 of Decree 155/2020/ND-CP (Form No. 02 of the Appendix attached to the Decree)		24 hours from decision	
7	Change in foreign ownership ratio (Implemented according to Articles 141, 142 of Decree 155/2020/ND-CP and Clause 2, Article 13 of Circular 96/2020/TT-BTC)	Human Resources - Administration - Foreign Affairs, Legal Department	Within 1 day from the date of receiving approval from the State Securities Commission	State Securities Commission, Stock Exchange, Company website

B. DISCLOSURE OF UNUSUAL INFORMATION

- Information disclosure time: all are 24 hours from the event unless otherwise specified.
- Form of information disclosure: State Securities Commission, stock exchange and Company website.
- Form: Appendix VI attached to Information Disclosure Regulation 21/QD-SGDVN of the stock exchange unless otherwise instructed.

Ordinal number	Information disclosure content	Information provider
1	The following events when CBTT must clearly state the event that occurred, the cause and the solutions to overcome it (if any).	
a.	The company's 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 violations of the law related to the payment account; the account is allowed to operate again after being frozen in the cases specified in this point;	Finance Block, Financial Accounting Department

b.	Upon receipt of a document from a competent state agency or when the company has a decision to temporarily suspend part or all of its business activities; change the contents of business registration; revoke the Business Registration Certificate; amend, supplement or suspend, revoke the Establishment and Operation License or Operation License;	Company Secretary General Economic Department (Form Appendix III attached to Information Disclosure Regulation 21/QD-SGDVN of the stock exchange)
c.	Approval of the decision of the Extraordinary General Meeting of Shareholders. The published documents include: Resolution of the General Meeting of Shareholders, meeting minutes and documents attached to the minutes, resolution or vote counting record (in case of obtaining written opinions from shareholders). In case the General Meeting of Shareholders approves delisting, the company must disclose information about the delisting along with the approval rate of shareholders who are not major shareholders;	Company Secretary
d.	Decision to repurchase the company's shares or sell treasury shares; date of exercise of the right to purchase shares of bondholders with the right to purchase shares or date of conversion of convertible bonds into shares; Decisions on offering securities abroad and decisions related to offering and issuing securities; Decisions on dividend levels, forms of dividend payment, and time of dividend payment; decisions on stock splits and consolidations;	Company Secretary
e.	Upon receipt of a document from a competent state agency or when the company has a decision to temporarily suspend part or all of its business activities; change the contents of business registration; revoke the Business Registration Certificate; amend, supplement or suspend, revoke the Establishment and Operation License or Operation License;	Company Secretary
Ordinal number	Information disclosure content	Information provider
f.	Decisions on enterprise reorganization (division, separation, consolidation, merger, conversion of enterprise type), dissolution, bankruptcy of enterprises; change of tax code, change of company name, company seal; change of location; establishment or closure of head office, branch, factory, representative office; issuance, amendment, supplement of Charter; strategy, medium-term development plan and annual business plan of the company;	Company Secretary General Economic Department
g.	Decision to change accounting period, applicable accounting policy (except for cases of change in applicable accounting policy due to change in legal regulations); notification of auditing enterprise that has signed an annual financial statement audit contract or change of auditing enterprise (after signing the contract); cancellation of signed audit contract;	Finance Block, Financial Accounting Department

h.	Decision to contribute capital to establish, purchase to increase ownership in a company leading to that company becoming a subsidiary, affiliated company or sell to reduce ownership ratio in a subsidiary, affiliated company leading to that company no longer being a subsidiary, affiliated company or dissolving a subsidiary, affiliated company;	Company Secretary
i.	Decision of the General Meeting of Shareholders or Board of Directors approving contracts, transactions between the company and insiders, related persons of insiders or related persons of the company;	Company Secretary
j.	When there is a change in the number of voting shares. The time for information disclosure is as follows: - In case the company issues additional shares or converts bonds or preferred shares into shares, from the time the company reports to the State Securities Commission on the issuance results and conversion results in accordance with the law on securities issuance; - In case the company repurchases its own shares or sells treasury shares, from the time the company reports the transaction results in accordance with the law on repurchasing its own shares and selling treasury shares; - In case the company repurchases shares from employees in accordance with the company's regulations on issuing shares to employees or repurchasing odd-lot shares at the request of shareholders, the Company shall disclose information within the first 10 days of the month based on completed transactions and updated to the date of information disclosure;	Finance Block, Finance Department (Appendix V attached to the Regulation on Public Disclosure 21/QD-SGDVN of the Stock Exchange)
k.	The company changes, appoints, reappoints, or dismisses an insider; receives a resignation letter from an insider (the company must clearly state the effective date as prescribed in the Enterprise Law and the Company Charter). At the same time, the company sends to the State Securities Commission and the Stock Exchange a new insider's information provision in accordance with the prescribed form (if any);	Finance Block, Finance Department (Appendix V attached to the Regulation on Public Disclosure 21/QD-SGDVN of the Stock Exchange)
Ordinal number	Information disclosure content	Information provider
	Note: Make an announcement within 24 hours of receiving the resignation letter of the member of the Board of Directors and the Supervisory Board. Within 03 working days from the date of notification of personnel change, send to the stock exchange the Information Provision (in case of appointing a new insider) and the List of insiders and related persons.	Provide new insider information according to Appendix III in Circular No. 96/2020/TT-BTC)
l.	Decisions to purchase, sell assets or conduct transactions with a value greater than 10% of the company's total assets based on the most recent audited consolidated financial statements or the most recent 6-monthly financial statements;	Company Secretary

m.	Upon receiving a decision to prosecute the company or its insiders; to detain or prosecute an insider of the company;	Legal Department
n.	Upon receiving a legally effective court judgment or decision related to the company's operations; Decisions to sanction violations of tax laws;	General Economic Department Finance Division, Financial Accounting Department, Tax Management Department
o.	The company receives a notice from the Court accepting the application to open bankruptcy proceedings;	General Economic Department
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;	- Company Secretary - Finance, IR Department
q.	When other events occur that have a major impact on the company's production, business activities or governance situation;	Functional Blocks/Rooms
r.	Approval or cancellation of listing on a foreign stock exchange.	Company Secretary
s.	Decision to increase or decrease charter capital;	Company Secretary
t.	Decision to contribute capital to an organization, project, loan, or other transactions with a value of 10% or more of the company's total assets in the most recent audited annual financial report or the most recent reviewed semi-annual financial report (based on the consolidated financial report);	Company Secretary
Ordinal number	Information disclosure content	Information provider
u.	Decision to contribute capital with a value of 50% or more of the charter capital of an organization (determined according to the charter capital of the organization receiving the capital contribution before the time of capital contribution).	Company Secretary

2	<p>Announcement of information on extraordinary shareholders' meetings or approval of resolutions of the shareholders' meetings in the form of collecting shareholders' opinions in writing</p> <ul style="list-style-type: none"> - Announcement of information on extraordinary shareholders' meetings; - In case of collecting shareholders' opinions in writing, at least 10 days before the deadline for returning the opinion form, unless the Company's Charter stipulates a longer deadline, the company must announce on its website, and send to all shareholders the opinion form, the draft resolution of the shareholders' meetings and documents explaining the draft resolution. 	Company Secretary
3	<p>Disclosure of information related to the last registration date for exercising rights for existing shareholders:</p> <ul style="list-style-type: none"> - The Company shall disclose information about the expected last registration date for exercising rights for existing shareholders at least 10 days before the expected last registration date; - The Company shall disclose information about the expected last registration date for exercising rights for existing shareholders to attend the General Meeting of Shareholders at least 20 days before the expected last registration date. 	<ul style="list-style-type: none"> - Secretary in charge of the Resolution of the General Meeting of Shareholders/Board of Directors. - Finance Block, Finance Department in charge of other detailed procedures.
4	CBTT when buying and selling treasury stocks	
a.	Buying/revoking ESOP stocks according to the Company's stock issuance regulations	<ul style="list-style-type: none"> - Human Resources - Administration - Foreign Affairs, Human Resources Department - Finance Block, Finance Department is in charge of other detailed procedures.
b.	Buying and selling the Company's shares in other cases.	<ul style="list-style-type: none"> - Secretary in charge of Resolutions of the General Meeting of Shareholders/Board of Directors. - Finance Division, Finance Department
Ordinal number	Information disclosure content	Information provider

	In case a company buys back its own shares, after paying for all the bought back 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 of completion of the obligation to pay for the bought back shares.	
4	Disclosure of information in other special cases	
a	Disclosure of information on offering, issuance, listing, registration for trading and reporting on capital use Public companies that conduct private offering of securities, public offering of securities, issuance of securities, listing, registration for trading shall perform the obligation to disclose information on offering, issuance, listing, registration for trading and reporting on capital use in accordance with the law on offering, issuance of securities, listing, registration for trading of securities.	Company Secretary
b	Disclosure of information on foreign ownership ratio Public companies must disclose information on their maximum foreign ownership ratio and changes related to this ownership ratio on the company's website, the Stock Exchange, the Vietnam Securities Depository and Clearing Corporation and the information disclosure system of the Securities Commission. The State, according to the provisions of securities law, guides investment activities.	Company Secretary

C. DISCLOSURE OF INFORMATION UPON REQUEST

1. In the following cases, the Company shall disclose information within 24 hours of receiving the request of the State Securities Commission and the Stock Exchange:
 - a) When an event occurs that seriously affects the legitimate interests of investors;
 - b) There is information related to the Company that greatly affects the stock price and that information needs to be confirmed.
2. The information disclosed upon request must clearly state the event requested by the State Securities Commission and the Stock Exchange to be disclosed; the cause and the Company's assessment of the authenticity of the event, and remedial solutions (if any).

D. INFORMATION DISCLOSURE OF INVESTORS SUBJECT TO INFORMATION DISCLOSURE

1. DISCLOSURE OF INFORMATION ON SHARES OWNERSHIP OF MAJOR SHAREHOLDERS

- a) a) Major shareholders and related parties owning 5% or more of the Company's voting shares must disclose information and report on transactions to the Company, the securities investment fund management company, the State Securities Commission and the Stock Exchange within 05 working days from the date of becoming or ceasing to be major shareholders or when there is a change in the number of shares owned over the threshold of 1% of the number of voting shares;
- b) The provisions in Section D.1.a above do not apply to cases where the ratio of holding outstanding voting shares arises due to the Company trading treasury shares or issuing additional shares;
- c) The Investor Relations Department shall coordinate with the Communications Department to publish on the company's website within 03 working days after receiving the report related to the change in the share ownership ratio of the subjects specified in Section D.1.
- d) The provisions in Section D.1.a above shall not apply to the case of change in the holding ratio of outstanding voting shares arising from the Company trading treasury shares or issuing additional shares;
- e) The Investor Relations Department shall coordinate with the Communications Department to publish on the company's website within 03 working days after receiving the report related to the change in the share ownership ratio of the subjects specified in Section D.1.

2. DISCLOSURE OF INFORMATION ON TRANSACTIONS OF INSIDER PERSONS OF THE COMPANY AND RELATED PERSONS OF INSIDER PERSONS

- The Company's insiders and related persons of these entities (hereinafter referred to as related persons) must disclose information and report before and after conducting transactions to the State Securities Commission, the Stock Exchange and the Company when the expected daily transaction value is VND 50 million or more or the expected monthly transaction value is VND 200 million or more calculated at par value, including cases of transfers not through the transaction system at, specifically as follows:
- At least 03 working days before the expected transaction date, the insiders and related persons must disclose information about the expected transaction according to the form prescribed in Appendix XIII issued with Circular 96/2020/TT-BTC;
- The transaction implementation period must not exceed 30 days from the date of registration for transaction implementation. Insiders and related persons must comply with the time, volume and value as announced by the Stock Exchange and may only make the first transaction on the trading day following the date of information announcement from the Stock Exchange;
- In case of making a purchase transaction during a share issuance or public offering transaction, the entity required to make a public offering as prescribed in Section D.2 is exempted from the obligations prescribed in this clause and shall comply with

- the legal provisions on public offering, issuance and purchase activities;
- - Insiders and related persons are not allowed to simultaneously register, buy and sell shares in the same registration and transaction period and are only allowed to register and conduct subsequent transactions after reporting the end of the previous transaction period;
 - - Within 05 working days from the date of completion of the transaction (in case the transaction ends before the registration deadline) or the end of the expected transaction period, insiders and related persons must disclose the transaction results and explain the reasons for not being able to conduct the transaction or not fully implementing the registered volume (if any) according to the prescribed form as prescribed in Appendix XIII issued with Circular 96/2020/TT-BTC;
 - - Insiders and related persons who are required to make reports and disclose information as prescribed in this clause and are also required to make reports and disclose information as prescribed in Section D.1 of this Regulation shall only be required to perform the disclosure obligations applicable to insiders and related persons.
- b) Insiders and related persons who are not required to make reports and disclose information as prescribed in Section D.2.a above but are required to make reports and disclose information as prescribed in Section D.1 of this Regulation must fulfill reporting and disclosure obligations as prescribed in Section D.1.
- c) The provisions on disclosure obligations in Section D.2.a do not apply to cases where a securities company sells mortgaged shares of a customer who is an insider of the company.
- d) In case after registering a transaction, the registered transaction subject is no longer an insider of the company or a related person of these subjects, the registered transaction subject must still make reports and disclose information as prescribed in Section D.2.a above.
- e) In case the parent company, political organizations, socio-political organizations (trade unions, youth unions, etc.), individuals holding other management positions as prescribed in the Company Charter conduct securities transactions of the Company, they must perform the obligation to disclose information applicable to insiders and related persons. f) The Investor Relations Department is responsible for supporting insiders who are members of the Company's Executive Board in disclosing reports related to securities transactions of this entity, and at the same time coordinate with the Communications Department to publish on the Company's website within 03 working days after receiving reports related to securities transactions of insiders and related persons as prescribed in Section D.2 hereof.

3. DISCLOSURE OF INFORMATION ABOUT THE PUBLIC OFFER TRANSACTION

Organizations and individuals making public offers and the Company being offered for purchase must make information disclosure in accordance with the provisions of the Securities Law and guiding documents.

