



**REGULATION ON INFORMATION DISCLOSURE
KINHBAC CITY DEVELOPMENT HOLDING CORPORATION**

Issued with the Resolution No. 0407-1/2022/KBC/NQ-HDQT of the Board of Directors dated
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LIST OF ABBREVIATIONS

ID	Information Disclosure
SE	The Stock Exchange
VSD	Vietnam Securities Depository
SSC	The State Securities Commission

PART I: RELATED LEGAL DOCUMENTS

1. Securities Law No. 54/2019/QH14 approved by the National Assembly of the Socialist Republic of Vietnam on November 26, 2019;
2. Enterprise Law No. 59/2020/QH14 approved by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020 and documents amending and supplementing a number of articles of the Enterprise Laws;
3. Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Securities Law;
4. Circular No. 123/2015/TT-BTC dated August 19, 2015 of the Ministry of Finance guiding foreign investment activities on the Vietnamese stock market.
5. Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market;
6. Circular No. 118/2020/TT-BTC dated December 31, 2020 of the Ministry of Finance guiding a number of contents on stock offering, issuance of securities, public offer to buy securities, repurchasing of shares, registration for public company and cancellation of the status of a public company;
7. Circular No. 116/2020/TT-BTC dated December 31, 2020 of the Ministry of Finance guiding a number of articles of corporate governance applicable to public companies in Decree No. 155/2020/ND-CP dated December 31, 2020 which details the implementation of a number of articles of the Securities Law;
8. Internal regulations on corporate governance of KinhBac City Development Holding Corporation;
9. Other relevant legal documents and regulations on information disclosure issued by the Stock Exchanges and the Vietnam Securities Depository.

PART II: GENERAL PROVISIONS

Article 1. Scope of regulation, subjects of application

1. This Regulation stipulates the fulfillment of the obligation to disclose information on the Vietnamese stock market in accordance with the provisions of current laws and the coordination between departments and divisions of KinhBac City Development Holding Corporation in the performance of information disclosure obligations.
2. Subjects of application: Subjects of information disclosure governed by this Regulation include:
 - a) KinhBac City Development Holding Corporation (hereinafter referred to as “the Company”);
 - b) Investors subjected to disclosure of information related to the Company's shares;
 - c) Other relevant agencies, organizations and individuals.

Article 2. Explanation of words

In these regulations, the following terms shall be understood as follows:

1. Investors subjected to information disclosure include those specified in Clause 3, Article 3 of Circular 96/2020/TT-BTC and other subjects governed by current legal regulations or the replaced documents;

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2. Internal person of the Company is the individuals specified in Clause 45, Article 4 of the Securities Law and other subjects governed by the provisions of current law or the replaced documents;
3. Related persons are individuals or organizations specified in Clause 23, Article 4 of the Enterprise Law, Clause 46, Article 4 of the Securities Law and other subjects governed by current laws or the replaced documents;
4. Information disclosure date is the date on which information appears on one of the information disclosure media specified in Clause 1, Article 5 of this Regulation.
5. Report date is the date of fax, email, the date on which the information is received on the information disclosure system of the State Securities Commission, the information disclosure means of the Stock Exchange or the date the State Securities Commission, the Stock Exchange receive the written announcement, whichever comes first.
6. Approved auditing organization means an independent auditing organization on the list of auditing organizations approved by the State Securities Commission to audit according to the provisions of the Securities Law and the Law on independent audit;
7. The date of completion of a securities transaction is determined according to the provisions of Clause 12, Article 3 of Circular 96/2020/TT-BTC and other subjects governed by the provisions of current laws or the replaced documents.

Article 3. Principles of information disclosure

1. Information disclosure must be complete, accurate and timely in accordance with the law. The disclosure of personal information includes: Citizen identification, identity card, Military Identity card, valid passport, contact address, permanent address, phone number, fax number, email address, securities trading account numbers, securities depository account numbers, bank account numbers, transaction codes of foreign investors, foreign-invested economic organizations owning more than 50 % of charter capital can only be made if that individual agrees. For organizations, the information to be disclosed shall include: Legal documents of the organization: Decision on establishment, Certificate of business registration or other equivalent documents; Registered head office address, phone number, fax number, email address, stock code, securities trading account numbers and other information as prescribed.
2. The subjects disclosing information must take responsibility before law for the contents of information disclosure. In case there is a change in the content of published information, the subject of information disclosure must promptly and fully disclose the changed content and the reasons for the change compared to the previously published information.
3. The subjects specified in Clause 2, Article 1 of this Regulation, when disclosing information, must report to the State Securities Commission and the Stock Exchange where such securities are listed or registered for trading on the contents of the disclosed information, including all prescribed information. In case the disclosed information includes personal information specified in Clause 1 of this Article and the subjects disclosing such information do not agree to disclose this information, they must send 02 copies of documents to the SSC and the Stock Exchange, in which: 01 copy includes full personal information and 01 copy does not include personal information for the State Securities Commission and the Stock Exchange to publicize information.
4. The organization's information disclosure must be made by the legal representative or the person authorized to disclose information. The disclosure of personal information shall be done

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by the individual himself or by authorizing another organization or individual. The disclosure of information by the person making the information disclosure is specified in Article 4 of this Regulation.

5. The subjects specified in Article 1 of this Regulation register their contact information after registering the first trading day or re-registering within 24 hours before the change in contact information takes effect according to the forms of regulations on information disclosure at the current Stock Exchange and relevant legal regulations (if any).

6. The entities specified in Article 1 disclose information (periodically/extraordinary/on-demand) to the Stock Exchange according to the form of the Regulations on Information Disclosure at the current Stock Exchange and relevant legal regulations (if any).

7. Information disclosure is made according to the correct form and includes all information as prescribed in Circular 96/2020/TT-BTC, this Regulation and other relevant legal regulations. The language in the information disclosed should be clear, easy to understand and avoid misleading investors.

8. In case there is a change in the content of the announced information, the Company shall clearly state the changed information and the reason for the change according to the form of the Regulations on Information Disclosure at the current Stock Exchange and attach the official letter of correction information.

9. The subjects disclosing information are responsible for preserving and keeping the announced and reported information according to the following regulations:

- a) Periodically disclosed information and information on public company registration must be kept in writing (if any) and electronic data for at least 10 years. This information must be kept and accessible on the website of the subject of information disclosure for at least 5 years;
- b) Extraordinary information disclosed, disclosed on request or other activities must be kept and accessible on the website of the subject of information disclosure for at least 5 years.

10. The language of information published on the stock market shall be Vietnamese, except for the cases specified in Clause 2, Article 5 of Circular 96/2020/TT-BTC

Article 4. Person who makes information disclosure

1. The company must fulfill the obligation to disclose information through 01 legal representative or 01 individual who is authorized to disclose information of that company.

a) The legal representative must be responsible for the completeness, accuracy and timeliness of information disclosed by the person authorized to disclose information. In case an information disclosure event arises where all the legal representatives and authorized persons to disclose information are absent, the member holding the highest position of the Executive Board is responsible for disclosing that information. In case there is more than 01 person holding the highest position, the remaining members of the Executive Board must elect or appoint a person responsible for information disclosure.

b) The organization must report or report back information about the person making the information disclosure to the SSC and the SE within 24 hours from the time the appointment, authorization or change of the person making the information disclosure comes into effect. The content of information reported on the person making information disclosure includes: A power of attorney for information disclosure made according to the form specified in Appendix I promulgated with Circular 96/2020/TT-BTC, Information provision according to the form specified in Appendix III promulgated with Circular 96/2020/TT-BTC.

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2. Investors subjected to individuals of information disclosure may perform the obligation to disclose information by themselves or authorize 01 organization (Securities company, securities investment fund management company, public company, depository member, VSD or other organization) or 01 other individual shall perform the obligation to disclose information as follows:

a) In case of self-fulfillment of information disclosure obligations, in the first time of information disclosure, individual investors must submit to the State Securities Commission and the Stock Exchange the provision of information according to Appendix III promulgated with Circular 96/ 2020/TT-BTC and is responsible for providing accurate, timely and complete information when there is a change in the contents of the above Information Provision;

b) In case of authorization to disclose information, individual investors must be responsible for the completeness, accuracy and timeliness of information disclosed by the person authorized to disclose information. Investors are responsible for providing accurate, timely and complete information about their securities ownership status and relationship with related people (if any) to organizations or individuals authorized to disclose information so that these people could fulfill their obligations to report ownership announcement and disclose information in accordance with the law;

c) The individual must report and report back information about the person authorized to disclose information to the SSC and the SE within 24 hours from the date the authorization to disclose information takes effect. The information reported on the person authorized to disclose information includes: Authorization letter to disclose information according to the form in Appendix II promulgated with Circular 96/2020/TT-BTC, the form specified in Appendix III promulgated with Circular 96/2020/TT-BTC (In case the person authorized to disclose information is an individual).

Article 5. Means of reporting and disclosing information

1. Means the Company uses to report and disclose information include:

a) Electronic information page (website) of the Company;

b) Information disclosure system of the State Securities Commission (IDS plus);

c) Website of the Stock Exchange, other means of information disclosure according to the Regulations of the Stock Exchange;

d) Website of Vietnam Securities Depository;

e) Other mass media as prescribed by law (print press, electronic newspaper...).

2. The Company sets up a website and updates the information announced on the website as follows:

a) The company reports to the SSC, the Stock Exchange and publicizes the website address and any changes related to this address within 03 working days from the date of completion of the website establishment or when changing the address of this website.

b) The electronic information page must contain the contents of the business lines and the contents which must be publicly announced on the National Portal on enterprise registration in accordance with the Law on Enterprises and any changes in connection with this subject matter; a separate section on shareholder relations (investors), in which the Company's Charter, Regulation on information disclosure, internal regulation on corporate governance (if any), Regulation on operation of the Board of Directors, Supervisory Board (if any), Prospectus (if

any), periodical and extraordinary information disclosed as required and other activities prescribed by law must be published;

c) The website must display the time of posting information, and at the same time, it must ensure that investors could easily search and access the data on that website.

3. In case the obligation to disclose information arises on a holiday or public holiday as prescribed by law, the subjects specified in Clauses 3 and 4, Article 7 of Circular 96/2020/TT-BTC shall disclose information on means specified at Point a, Clause 1, Article 7 of Circular 96/2020/TT-BTC and fulfill the obligation to disclose information as prescribed by law on the working day immediately following the holiday or public holiday.

Article 6. Postponing the release of information

1. The subject of information disclosure may suspend the information disclosure in case of force majeure reasons such as: natural disaster, fire, war, epidemic and other force majeure reasons. Subjects disclosing information must report to the State Securities Commission, the Stock Exchange on the suspension of information disclosure as soon as the event occurs (in which the reason for the suspension of information disclosure is clearly stated), and at the same time, announce the temporary suspension of information disclosure.

2. Immediately after the force majeure situation has been overcome, the subject disclosing information shall be responsible for fully disclosing information that has not been disclosed before in accordance with law.

PART III: INFORMATION DISCLOSURE OF THE COMPANY

Article 7. Periodic information disclosure

1. Annual financial statements:

The company is the parent company of another organization, the Company publishes the annual financial statements audited by an approved auditing organization according to the following principles:

a) The Company publishes 02 reports: the Company's separate annual financial statement and the consolidated annual financial statement in accordance with the law on corporate accounting. The financial statements shall include all statements, appendices and explanations in accordance with the law on corporate accounting.

b) The company discloses information about the audited annual financial statements, including the audit report on those financial statements and the company's written explanation in case the audit organization does not make an unqualified opinion on the financial statements.

c) The company publishes the audited annual financial statements within 10 days from the date the audit organization signs the audit report but not more than 90 days from the end of the fiscal year.

2. Semi-annual financial statements:

The Company publishes its semi-annual financial statements which have been reviewed by an approved auditing organization according to the following principles:

a) Semi-annual financial statements are full-form interim financial statements in accordance with Accounting Standard "Interim Financial Statements", presenting financial data for the first 6 months of the Company's fiscal year, being made according to the provisions of point a, clause 1 of this article. The semi-annual financial statements are subject to review in accordance with

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the Standards on Reviewing of Financial Statements. The full text of the semi-annual financial statements must be disclosed in full, together with the review conclusion and the Company's written explanation in case the review conclusion is not an unqualified opinion;

b) The company is the parent company of another organization, the company publishes the reviewed semi-annual financial statements within 05 days from the date the audit organization signs the review report but does not exceed more than 60 days from the end of the first 6 months of the fiscal year.

3. Quarterly financial statements:

The company publishes quarterly financial statements or reviewed quarterly financial statements (if any) according to the following principles:

a) Quarterly financial statements are full-form interim financial statements in accordance with the Accounting Standard "Interim Financial Statements", prepared in accordance with the provisions of Point a, Clause 1 of this Article. The full text of the quarterly financial statements or the reviewed quarterly financial statements (if any) must be disclosed in full, together with the review conclusions and the Company's written explanation in case the quarterly financial statements was reviewed with a review conclusion that is not an unqualified opinion;

b) The company is the parent company of another organization, the Company publishes the quarterly financial statements within 30 days from the end of the quarter.

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

a) Profit after corporate income tax in the Income Statement of the reporting period changes by 10% or more compared to the same period reported in the previous year;

b) Profit after tax in the reporting period suffers a loss; convert from profit in the same reporting period last year to loss in this period or vice versa;

c) Profit after tax in the reporting period has 5% or more difference before and after audit or review, from loss to profit or vice versa.

5. In case the Company is the parent company of another organization or at the same time is a superior accounting unit with an affiliated accounting unit that organizes its own accounting apparatus, it must explain the reasons for the occurrence of the events specified in Clause 4 of this Article on the basis of the parent company's financial statements or the general financial statements and the consolidated financial statements.

6. Annual report:

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

7. Corporate governance report:

The Company discloses information about the report on corporate governance according to the form specified in Appendix V promulgated with Circular 96/2020/TT-BTC within 30 days from the end of the first 06 months of the calendar year. For the Stock Exchange, the company shall send two (02) reports including:

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a) One (01) report with full contents according to the form in Appendix V promulgated with Circular 96/2020/TT-BTC.

b) One (01) report made according to the form in Appendix V promulgated with Circular 96/2020/TT-BTC but does not include personal information specified in Clauses 1 and 3, Article 3 of this Regulation for the Stock Exchange to disclose information.

8. The listing organization sends the information table on corporate governance for the first 6 months and the whole calendar year to the Stock Exchange.

a) Documents include:

- One (01) report in the form CBTT/SGDHCM-03 according to the Regulations on Information Disclosure at the Ho Chi Minh Stock Exchange.

- One (01) copy of electronic data according to the form

b) Deadline for submission: The report for the first 6 months of the year shall be submitted no later than July 30 and the annual report shall be submitted no later than January 30 of the following year.

9. Disclosure of information about the Annual General Meeting of Shareholders:

a) The company must disclose information about making a list of shareholders entitled to attend the General Meeting of Shareholders 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 must announce on the website of the Company and the State Securities Commission, the Stock Exchange about the meeting of the General Meeting of Shareholders, clearly stating the link to all documents of the Annual General Meeting of Shareholders, including:

- Notice of meeting invitation;

- Meeting schedule;

- Votes;

- Documents used in the meeting and Drafted Resolution for each issue in the meeting agenda;

c) In case the candidates for the Board of Directors, Supervisory Board or the public company have been identified, the public company must disclose information related to the candidates at least 10 days before the opening date of the General Meeting of Shareholders on the company's website.

d) Documents of the General Meeting of Shareholders must be updated with the amended and supplemented contents (if any).

Minutes of meetings, resolutions of the Annual General Meeting of Shareholders and attached documents in the minutes and resolutions must be announced within the time limit specified at Point c, Clause 1, Article 8 of this Regulation.

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

a) In case of public offering of shares:

- Within 07 working days from the effective date of the Certificate of Registration for the Public Offering, the Company shall publish the Notice of Issuance in an electronic or printed newspaper in 3 consecutive numbers as prescribed in Clause 3, Article 25 of the Law on Securities and on the Company's website. The release notice and the official prospectus must

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also be posted on the website of the Company and the Stock Exchange. The Form of Notice of Public Offering of Shares is made according to Appendix 13 of Circular 118/2020/TT-BTC.

- The Company reports the results of the securities offering to the SSC and discloses the information within 10 days from the date of completion of the offering. Documents for reporting and disclosing information on offering results include:

+ *Report on the results of the public offering of shares according to the form in Appendix 21 promulgated with Circular 118/2020/TT-BTC;*

+ *Confirmation of the Bank where the Company opens the escrow account of the proceeds from the securities offering (except for the case of offering shares for swap as prescribed in Circular 118/2020/TT-BTC).*

- In case of raising capital to implement an investment project, every 06 months from the end of the offering, the end of the issuance until the full disbursement of the mobilized amount, the Company must report to the SSC the progress of using capital, proceeds from the offering and issuance to implement the project according to Form No. 01 Appendix promulgated with Decree 155/2020/ND-CP and publish information on the website for the issuer of the Stock Exchange within 05 working days from the end of the above-mentioned time limit. In case of changes in the contents of the capital use plan and the purpose of capital use, within 24 hours from the date of issuing the decision to change these contents, the Company must report to the State Securities Commission according to Form No. 02 Appendix promulgated with Decree 155/2020/ND-CP and disclose information about changes on the Company's website and the Stock Exchange. Any changes must be reported at the nearest General Meeting of Shareholders.

- The company must disclose the audited capital use report at the General Meeting of Shareholders or explain in detail the use of capital obtained from the offering in the audited annual financial statements. This provision does not apply to the case when the Company offers to sell shares to swap debts or swap shares or contributed capital.

b) In the case of a private offering of shares: The issuer must publish a report on the use of capital which is audited and certified at the General Meeting of Shareholders or explain in detail the use of capital received from the offering in the audited annual financial statements. This provision does not apply to the case when a public company offers shares to swap debts or swap shares, contributed capital.

11. Disclosure of information on foreign ownership ratio:

The Company must disclose information about the maximum foreign ownership ratio of its Company and changes related to this ownership ratio on the website of the Company, the Stock Exchange, VSD and the information disclosure system of the State Securities Commission in accordance with the securities law guiding foreign investment activities on the Vietnamese stock market.

12. The sending of the list of state shareholders, strategic shareholders, major shareholders and treasury shares

The company sends the list of state shareholders, strategic shareholders, major shareholders and company treasury shares according to the latest shareholder book at the time of the first 6 months of the calendar year and the last 6 months of the calendar year to the Stock Exchange.

Documents include:

a) One (01) report according to the form of the Ho Chi Minh Stock Exchange specified in the Regulation on Disclosure of Information of the Ho Chi Minh Stock Exchange.

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b) One (01) electronic data sheet in excel format.

Sending deadline:

- Report of the first 6 months of the calendar year: based on the list of shareholders closed to the nearest time before May 31 and sent to the Stock Exchange by June 10 at the latest.
- Report for the last 6 months of the calendar year: based on the list of shareholders closed to the nearest time before November 30 and sent to the Stock Exchange by December 10 at the latest.
- Or other time at the request of the SSC and Ho Chi Minh Stock Exchange.

Article 8. Extraordinary Information Disclosure

1. The company discloses extraordinary information (specifying the occurrence of events, causes and solutions (if any)) within 24 hours from the occurrence of one of the following events:

- a) The Company's account at a bank or foreign bank branch is blocked at the request of a competent authority or when the payment service provider detects signs of fraud or illegality of law relating to payment accounts; the account is allowed to operate again after being blocked in the cases specified at this point;
- b) Upon receipt of a document from a competent state agency or when the company has a decision to suspend part or all of its business activities; change business registration contents; revoke the Certificate of Business Registration; amend, supplement or being suspended or revoked the establishment and operation license or the operation license;
- c) Approval of the decision of the Extraordinary General Meeting of Shareholders. Published documents include: Resolution of the General Meeting of Shareholders, meeting minutes and documents enclosed with the minutes, resolutions or minutes of vote counting (in case of collecting shareholders' opinions in writing). In case the General Meeting of Shareholders approves the delisting, the Company must disclose information about the delisting together with the approval rate of shareholders who are not major shareholders;
- d) Decision to buy back shares of the Company or sell treasury shares; the date of exercise of the right to purchase shares of the bondholders having the right to buy shares or the date of conversion of the convertible bond into shares; decisions on the offering of securities abroad and decisions related to the offering and issuance of securities;
- e) Decision on the dividend level, form of dividend payment, time of dividend payment; decision on splitting, merging shares;
- f) Decision on the reorganization of the enterprise (dividing, splitting, consolidating, merging, transforming the type of enterprise), dissolution or bankruptcy of the enterprise; change of the tax code, change of the name of the company, the seal of the company; change of location, new establishment or closure of head office, branch or representative office; promulgating, amending and supplementing the Charter; strategy, medium-term development plan and annual business plan of the Company;
- g) Decision on changing the accounting period and applicable accounting policies (except for the case where the applicable accounting policy changes due to changes in legal regulations); notify the auditing firm that it has signed a contract to audit the annual financial statements or change the auditing firm (after signing the contract); the cancellation of the signed audit contract;

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- h) Decision on participating in capital contribution for establishment, purchase to increase ownership in a company leading to that company becoming a subsidiary or associate company or to sell to reduce ownership in a subsidiary or associate company, which leads to that company ceases to be a subsidiary or associate company or to dissolve a subsidiary or associate company. The company follows the form in the Regulations of the Ho Chi Minh Stock Exchange and the current legal regulations or documents to be replaced.
- i) The decision of the General Meeting of Shareholders or the Board of Directors to approve contracts and transactions between the Company and its internal or related persons or related persons of the Company;
- j) When there is a change in the number of voting shares. The time of information disclosure is made 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 SSC on the issuance results, the conversion results in accordance with the law on issuance of securities;
 - 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 or selling treasury shares;
 - In case the Company repurchases employees' shares according to the company's regulations on issuing shares to employees or redeems odd-lot shares at the request of shareholders; the Company discloses information within the first 10 days of the month on the basis of completed transactions and updated until the date of information disclosure;
 - Disclosure with the Stock Exchange: The Company follows the form in the Regulations of the Ho Chi Minh Stock Exchange and current legal regulations or the replaced document.
- k) The company changes, appoints, re-appoints or dismisses internal persons; receives the resignation letter of the insider (The company needs to specify the effective time as prescribed in the Law on Enterprises and the Company's Charter). At the same time, the Company sends The Table of information of new insiders according to the form specified in Appendix III promulgated with Circular 96/2020/TT-BTC to the SSC and the Stock Exchange. For the Stock Exchange, the company shall enclose the List of internal and related persons according to the form in the Regulations of the Ho Chi Minh Stock Exchange and current legal regulations or replaced document.
- l) Upon receiving the decision to prosecute against the Company, the Company's internal persons; temporary detention, criminal prosecution of the Company's insiders;
- m) Upon receiving the legally effective judgment or decision of the Court related to the Company's operations; Decision on penalties for tax-related violations;
- n) The company receives the notice of the Court accepting the petition for opening the bankruptcy procedure;
- o) Decision on increasing or decreasing charter capital; Decision on contributing capital to invest in an organization, project, borrowing, lending or other transactions with a value of 10% or more of the total assets of the Company in the most recent audited financial statement or the most recent reviewed semi-annual financial statement (Based on the consolidated financial statements for the Company which is the parent company); Decision on contributing 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 contributed capital before the time of capital

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contribution); The decision to buy, sell assets or perform transactions with a value greater than 15% of the total assets of the Company is based on the latest audited annual financial statements or the latest 06 months reviewed audited financial statements. In case the Company is the parent company, the consolidated financial statements shall be based on;

p) To be approved or delisted on foreign stock exchanges;

q) When other events occur that have a great influence on the production, business or management situation of the Company;

r) In case the Company becomes aware of an event or information that affects the Company's own stock price, the Company must confirm or correct such event or information;

2. Disclosure of information about the Extraordinary General Meeting of Shareholders or passing a resolution of the General Meeting of Shareholders in the form of collecting written opinions from shareholders:

a) The disclosure of information about the Extraordinary General Meeting of Shareholders shall comply with the provisions of Clause 9 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 publish it on its website and send opinion collecting form, draft resolution of the General Meeting of Shareholders and documents explaining the draft resolution to all shareholders at the same time.

3. Disclosure of information related to the record date to exercise rights for existing shareholders:

- The Company discloses information about the expected record date to exercise the rights for existing shareholders at least 10 days before the expected record date. The Company discloses information about the expected record date for existing shareholders to attend the General Meeting of Shareholders at least 20 days before the expected record date.

- In addition, within 15 days from the record date, the listing organization shall send to the Stock Exchange the following documents:

+ *One (01) summary of the company's shareholder book at the record date to exercise the rights in accordance with the Regulations of HCMSE and current regulations or the replaced document*

+ *One (01) copy of the electronic data in excel format of the list of shareholders at the closing date of the list of rights exercising.*

- In case the Company cancels the notice of the record date to exercise the right related to the exercise rate, the cases of issuing shares to existing shareholders and the cases related to the adjustment of the reference price at the ex-dividend date of the Stock Exchange, the Company shall send a written notice to the Stock Exchange stating the reason within 24 hours since the notice is issued but at least 5 working days before the record date, and at the same time publish information about the cancellation of the notice.

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

After changing the accounting period, the Company publishes the financial statements for the period between 02 accounting periods of the old fiscal year and the new fiscal year in accordance with the law on corporate accounting within 10 days, from the date the audit organization signs the audited financial statements but not later than 90 days from the start of the new financial year.

Article 9. Information disclosure upon request

1. In the following cases, the Company must disclose information within 24 hours from the date of receipt of the request of the State Securities Commission or the Stock Exchange where the Company is listed or registered for trading when one of the following events occurs:
 - a) Events that seriously affect the legitimate interests of investors;
 - b) There is information related to the Company that greatly affects the stock price and it is necessary to confirm that information;
2. Information to be disclosed upon request must clearly state events requested to be announced by the SSC or SE; the cause and the company's assessment of the authenticity of that event, solutions to remedy (if any).

Article 10. Information disclosure when issuing private corporate bonds

1. When issuing individual corporate bonds, the Company discloses information about the private placement of corporate bonds in accordance with the law on private placement of corporate bonds.
2. Within 01 working day before the bond issuance date, the Company shall disclose information before the offering to investors who register to buy bonds and send the information disclosure content to the Stock Exchange. The content of information disclosure before the offering is according to the form in Appendix I of Circular 122/2020/TT-BTC. The form of information disclosure shall comply with the provisions of Points a and b, Clause 1 and Clause 2, Article 6 of Circular 122/2020/TT-BTC.
3. In case the Company offers bonds in several installments: For the first offering, the disclosure of information shall comply with the provisions of Clause 2 of this Article. For subsequent offers, in addition to the disclosure of information as prescribed above, within 01 working day before each bond offering, the Company shall disclose additional information to investors registering to buy bonds, and at the same time send them to the Stock Exchange. Additional information disclosure content shall comply with the provisions of Points b, c, Clause 3, Article 12 of Decree 153/2020/ND-CP and other amendments and supplements (if any).
4. Within 10 days from the date of completion of the bond offering, the Company discloses information about the results of the offering to bondholders and sends the information disclosure to the Stock Exchange according to the provisions of Article 20 of Decree 153/2020/ND-CP and other amendments and supplements (if any). The content of information disclosure on bond offering results is made according to the form in Appendix II of Circular 122/2020/TT-BTC.
5. Every 6 months and annually according to the fiscal year until the bond's maturity, the Company sends periodic information disclosure to bondholders and the Stock Exchange in accordance with the provisions of Article 21, Decree 153/2020/ND-CP and other amendments and supplements (if any). The content of information disclosure every 6 months and annually is made according to the form in Appendix III of Circular 122/2020/TT-BTC.

6. Extraordinary information is disclosed when one of the events occurs according to Article 22 of Decree 153/2020/ND-CP and other amendments and supplements (if any).

Article 11. Information disclosure on convertible bonds, bonds with warrants, early redemption of bonds, bond swaps

1. Within 05 working days from the date of completion of the conversion of bonds into shares or the date of exercise of the warrant's rights, the Company is responsible for sending information disclosure to the Stock Exchange as prescribed in Clause 1 of Article 23 Decree 153/2020/ND-CP and other amendments and supplements (if any). The content of information disclosure is according to the form in Appendix IV of Circular 122/2020/TT-BTC.

2. Within 10 days before the date of early redemption of bonds or bond swap, the Company must disclose information to bondholders about the early redemption or swap, including: the method of organizing the acquisition and swap; conditions and terms of the redemption, swap; volume of bonds to be redeemed or swapped according to the plan approved by the competent authority.

3. Within 10 days from the date of completion of early bond redemption or bond swap, the Company is responsible for reporting to the agency approving the bond issuance plan and at the same time sending the contents of the information disclosure on bond issuance plan to the Stock Exchange.

4. Information disclosed in Clauses 2 and 3 of this Article must comply with the form in Appendix IV promulgated with Circular 122/2020/TT-BTC.

5. Depending on the information disclosed in Clauses 1, 2 and 3 of this Article, the form of information disclosure shall comply with the provisions of Article 6 of Circular 122/2020/TT-BTC.

Article 12. Information disclosure when issuing corporate bonds to the public

1. When issuing corporate bonds to the public, the Company discloses information about the public offering of corporate bonds in accordance with the law on public offering of corporate bonds.

2. The company fulfills the obligation to disclose information on the following contents:

a) Within 07 working days from the effective date of the Certificate of Registration for Public Offering of Securities, the Company must publish the Notice of Issuance on 01 electronic or printed newspaper in 03 series consecutively as prescribed in Clause 3, Article 25 of the Law on Securities and on the Company's website. The release notice and the official prospectus must also be posted on the website of the Company and the Stock Exchange. The Form of Notice of Public Bonds Offering shall comply with Appendix 14 of Circular 118/2020/TT-BTC.

b) Within 10 days from the end of the offering, the Company must send a report on the results of the offering together with the confirmation of the bank or foreign bank branch where the escrow account is opened about the amount of money proceeded from the offering to the SSC in accordance with the provisions of Clause 5, Article 26 of the Securities Law 2019 and to disclose information on the Company's website and the Stock Exchange about the results of the offering. Report the results of the offering shall be based on the form in Appendix 22 of Circular 118/2020/TT-BTC.

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- c) Periodically disclosing information on the annual financial statements audited by an approved auditing organization, the annual report and the Resolution of the Annual General Meeting of Shareholders since the end of the public bond offering until the bond payment is completed as prescribed in Clauses 1, 6 and 9, Article 7 of this Regulation.
- d) In the case of raising capital for the implementation of investment projects, the Company must periodically disclose information on the audited report on the use of capital obtained from the offering, report on the progress of capital use from the end of the bond offering to the public until the bond payment is completed or disbursed, whichever comes first, specifically as follows:
 - The company must disclose in detail the use of capital received from the offering in the audited annual financial statements or publish simultaneously the audited report on the use of capital received from the offering, the audited annual financial statements and reports of the Annual General Meeting of Shareholders.
 - Every 6 months, the Company must disclose information on the progress of using capital obtained from the offering within 5 working days from the end of the reporting period.
- e) In case of issuance of convertible bonds, the Company must send a notice letter to each bondholder and disclose information about the time, rate, price, and location of registration for conversion at least 01 month prior to the bond conversion date.
- f) Extraordinary information disclosure happens when of one of the events specified in Clause 1, Article 8 of this Regulation occurs and information shall clearly be explained about the occurrence, cause, and remedial measures (if any);
- g) The company must disclose information about the payment of bond principal and interest according to the form specified in Appendix IV promulgated with Circular 96/2020/TT-BTC within 30 days from the ending date of the first 6 months of the year and the end of the calendar year;
- h) Information shall be disclosed as required in Article 9 of this Regulation.

Article 13. Information disclosure when listing corporate bonds

When listing corporate bonds, the Company shall disclose information in accordance with the provisions of this Regulation, the provisions of current law or the replaced document.

Article 14. Information disclosure on additional shares issuance

1. Within 07 working days from the date the SSC notifies the receipt of the full report on the issue of additional shares, the Company must publish the Notice of Issuance on the organization's website, the Stock Exchange at least 07 working days before the end of the issuance.
2. Within 15 days from the end of the issuance, the issuer must send a report on the results of the issuance to the State Securities Commission and publish the information on the organization's website. issuance, the Stock Exchange on the results of the issuance:
 - a) In the case of issuing shares to pay dividends or issuing shares to increase share capital from equity, the Company must send a report on issuance results within 15 days from the record date to allocate rights according to the form in Appendix 28 promulgated with Circular No. 118/2020/TT-BTC.
 - b) In case of issuance of shares under the Employee Stock Ownership Plan, the Company must send a report on the results of the issuance within 15 days from the end of the collection

of money to buy shares or the date of transfer of ownership rights of bonus shares for employees according to the form in Appendix 29 promulgated with Circular 118/2020/TT-BTC. The report on stock issuance results must be accompanied by a list of employees participating in the program, specifying the number of shares of each employee participating in the program.

3. The Company shall register for listing/additional trading with the Stock Exchange for the number of issued shares within 15 days from the date the State Securities Commission sends the notice of issuance results to the Company.

Article 15. Information disclosure on treasury stock transactions

1. Within 07 working days from the date the SSC announces the receipt of a complete report on stock repurchase or treasury stock selling, the Company must disclose information on the mass media according to the form in Appendix No. 36 according to Circular 118/2020/TT-BTC. The transaction of buying back shares, selling treasury shares is done at least after 07 working days from the date the Company discloses the information.

2. Within 10 working days from the date of closing the transaction to buy back shares or sell treasury shares, the Company must send a report on the transaction results to the SSC and disclose information to the public according to the form in Appendix No. 39 promulgated with Circular 118/2020/TT-BTC. In case the company does not fulfill the expected number of shares to be traded, the company must report and disclose the reason for not completing.

3. When a company buys back shares or sells treasury shares, it must disclose information on the information disclosure market of the Stock Exchange. Content and time of information disclosure shall follow Clauses 1 and 2 of this Article.

4. In case the Company repurchases its own shares, after paying off all the redeemed shares, if the total value of assets recorded in the accounting book decreases by more than 10%, the Company must notify all creditors to know and disclose information within 15 days from the date of fulfillment of payment obligation for share redemption.

PART IV: INFORMATION DISCLOSURE OF OTHER OBJECTS

Article 16. Information disclosure on share ownership of major shareholders, groups of related people owning 5% or more of the voting shares of the Company, groups of related foreign investors owning from 5 % or more of the voting shares of an issuer

1. Organizations and individuals, when becoming or no longer being a major shareholder of the Company, must disclose information and report on transactions to the Company, the State Securities Commission and the Stock Exchange (For listed shares, register for trading) in accordance with the form specified in Appendix VII promulgated with Circular 96/2020/TT-BTC within 05 working days from the date of becoming or no longer being a major shareholder.

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

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3. The starting and ending time of becoming a major shareholder or the time of changing the share ownership rate over the 1% thresholds mentioned in Clauses 1 and 2 of this Article is counted from the date of completion of the securities transaction under the provisions of Clause 8, Article 2 of this Regulation.
4. The provisions of Clauses 1, 2, 3 of this Article also apply to the group of related persons owning 5% or more of the voting shares of the Company; group of related foreign investors owning 5% or more of the voting shares of an issuer. The related group of foreign investors owning 5% or more of the voting shares of an issuer shall disclose information according to the form specified in Appendix IX issued in accordance with Circular 96/ 2020/TT-BTC basing on the total number of shares held by that group of foreign investors.
5. The provisions of Clauses 1, 2, 3 and 4 of this Article do not apply to those who do not actively conduct transactions in the case of changes in the percentage of voting shares arising from the Company buying back its own shares or when the Company issues more shares.
6. The company must publish on the website of the company within 03 working days after receiving the report related to the change in the share ownership ratio of the subjects specified in Article 3 of this Article.

Article 17. Information disclosure on transactions of founding shareholders during the restricted transfer period

1. At least 03 working days before the transaction date, founding shareholders holding shares that are restricted from transferring according to the Law on Enterprises must send a report to the SSC, the Stock Exchange (For listed shares, register for trading), VSD and the Company on the implementation of transactions according to the form specified in Appendix XI promulgated with Circular 96/2020/TT-BTC. In case of transferring shares 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 assignment.
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 shareholders must report to the SSC, Stock Exchange (For listed shares, register for trading), VSD and the Company about the results of trading and explaining the reasons for not being able to perform the transaction or not perform all the registered volume (if any) according to the form specified in Appendix XII promulgated 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 shareholders as prescribed in this Article, the Company shall publish it on the website of the Company.

Article 18. Information disclosure on transactions of the Company's internal persons and related persons of the internal persons

1. Internal persons of the Company and their related persons must disclose information and report before and after performing transactions to the SSC and SE (For listed shares, register for trading, certificates of listed public fund), the Company whose the expected trading value of the day is 50 million VND or more or the expected trading value in the month is 200 million VND or more calculated at par value (For securities, bonds, convertible bonds, fund certificates) or at the latest issued price (For covered warrants) or transferred value (For the right to buy

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shares, the right to buy convertible bonds, the right to buy fund certificates), including in case of transferring not through the trading system at the Stock Exchange (such as transactions as giving or being given, donated, inherited, transferring or receiving of securities and other cases), in following details:

- a) At least 03 working days before the expected transaction date, the internal person and the related person must disclose information about the expected transaction according to the form specified in Appendix XIII or Appendix XIV promulgated with Circular 96/2020/TT-BTC;
 - b) The time limit for proceeding a transaction must not exceed 30 days from the date of registration of transaction. Internal person and related person must follow the time, volume and value announced by the Stock Exchange and only make the first transaction on the trading day immediately following the day on which information is announced from the Stock Exchange;
 - c) In case of making a purchase transaction in the shares issuances, fund certificates issuances or a public offering of shares, the subjects required to disclose information as prescribed in this Article are exempt from the obligations specified at Point a, b of this Clause and shall comply with the provisions of law on activities of public offering, issuance, and tender offer;
 - d) Internal persons and related persons are not allowed to simultaneously register, buy and sell stocks, exercise the right to buy stocks, convertible bonds, exercise the right to buy convertible bonds, fund certificates, exercise the right to buy fund certificates or covered warrants in the same registration or transaction and may only register and perform the next transaction after reporting the end of the previous trading session; except for the case when the fund management company, branch of the foreign fund management company in Vietnam is a related person of an internal person who performs registration, purchase and sale of securities for ETFs or investments as designated by entrusting customers, but must ensure that each entrusting customer cannot simultaneously register, purchase and sell transactions in the same registration 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 transaction period, the internal person and the related person must disclose information on transaction results and explain the reasons for not being able to perform the transaction or not complete the registered volume (if any) according to the form specified in Appendix XV or Appendix XVI promulgated with Circular 96/2020/TT-BTC;
 - f) Internal persons and related persons who are subject to reporting and disclosing information as prescribed in this Clause as well as in Article 31 of Circular 96/2020/TT-BTC only have to fulfill the obligations to disclose information applicable to internal persons and related people.
2. Internal persons and related persons who are not only subject to reporting and disclosing information as prescribed in Clause 1 of this Article but also subject to reporting and disclosing information as prescribed in Article 31 of Circular 96/2020/TT-BTC must perform the information reporting and disclosing obligations as prescribed in Article 31 of Circular 96/2020/TT-BTC.
 3. The provisions on the obligation to disclose information at Points a, b, d, Clause 1 of this Article do not apply to the case when the securities company forces sell the shares of a customer who is an internal person of the Company or his/her related person.

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4. In case after registering a transaction, the subject of registration of a transaction is no longer an internal person of the Company or his/her related person, the subject of registration of transaction must still make a report and disclose information as prescribed in Clause 1 of this Article.

5. In case political organizations, socio-political organizations (trade unions, youth unions...), individuals holding other managerial positions as prescribed in the Company's Charter must perform obligations Disclosure of information applying to internal persons and their related persons.

6. Within 03 working days after receiving reports related to securities trading from internal persons and their related persons as prescribed in this Article, the Company must publish it on the website of the company.

Article 19. Information disclosure on tender offering

1. In case an organization or individual makes a tender offer with payment in cash, the application for registration of a tender offer must be attached with the Information Disclosure Form according to Form No. 24 of Appendix promulgated with Decree 155/2020/ND - CP.

2. Within 05 days from the end of the tender offer, the organization or individual making the tender offer must send a report on the results of the tender offer to the SSC and concurrently disclose the information on the website of the organization offering the tender offer (if any), the agent offering the tender offer and the Stock Exchange.

3. The Report on the results of the tender offer shall be made according to the form in Appendix 33 promulgated with Circular 118/2020/TT-BTC.

PART V: THE PROCESS OF INFORMATION DISCLOSURE

Article 20. Information disclosure organization

1. Information the Company is obliged to disclose

- a) Periodic information disclosure is carried out according to a process to ensure that information is always disclosed in a timely and correct manner;
- b) Information in extraordinary times but frequently arising during the operation of the enterprise is also carried out according to a controllable process.
- c) Other extraordinary information and information disclosed upon request must have regulations on handling from the time the information is received to the time it is disclosed.

2. Information received by the Company from subjects obliged to disclose

- a) The company prepares, stores information, updates the list of major shareholders and groups of related persons owning 5% or more of the shares outstanding with voting rights to supervise obligations of information disclosure.
- b) The company makes and stores a list of information of internal persons and their related persons. The list and information is updated regularly as changes occur.
- c) The receipt and processing of information from the subjects obliged to disclose at Points a and b of this Clause and other subjects, after that the Company makes the announcement according to regulations established by a set of regulations with a controllable process.

Article 21. Information disclosure process

1. Receiving requests for information disclosure:

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- a) Periodic information has been established about time and assigned to each specific individual or unit responsible for information processing.
 - b) The receipt of each type of extraordinary information, information required to be disclosed must be specifically assigned to each unit responsible for receiving. When information arrives, any individual or unit that receives must transfer it to the unit responsible for receiving it for forwarding processing.
2. Information processing:
- a) Information processing is the process of creating information for publication.
 - b) Individuals and units assigned to process information have the right to request information from within the Company as well as units with capital contribution of the Company, or other related subjects to provide information to serve the purpose of serving information processing in accordance with the provisions of law and the Company's regulations.
 - c) Information after processed must be approved by the person in charge of approval.
 - d) Information must have the following format:
 - The document shall be the original with all valid seals and signatures as prescribed by law;
 - Electronic data files:
 - + *Files in DOC and EXCEL format must have the full name and position of the person signing the document, the signing book, and the date of the document;*
 - + *The file in PDF format must be from the original document with the company's signature and red stamp*
 - The Vietnamese version of the electronic file shall be named without accents according to the following rules: <Date of submission (yyyymmdd)> - <Stock code/company name> - <Name of file, report, information disclosure>
3. Information announcement sending:
- a) After the information is approved for publication, the information shall be transferred to the person making the information disclosure.
 - b) Depending on the content of the announcement, the disclosed information shall be sent to the SSC, the Stock Exchange by direct method, by post or by other electronic means in the regulated form. In case of emergency, written information could be sent by fax and at the same time sent in original copy to the SSC and the Stock Exchange.
 - c) The Information Technology Department of the Company shall post information on the Company's website in the "Shareholder Relations" section. In the "Shareholder relations" section, there are subsections specified for each specific type of information.
4. Test and get feedback
- a) The information processing unit is responsible for checking the published information. If there is any deviation from the published information, it must be reported to the person making the information disclosure.
 - b) In case the party receiving information announced by the Company gives feedback on the accuracy of the information, the feedback shall be transferred to the unit responsible for handling the report and the person in charge of information disclosure to propose ways to handle and correct information.

Article 22. Preserving and storing information

1. In general, the storing of published information is indefinite or in compliance with the specific regulations of each type of information. The destruction of information within a certain time limit (if any) must satisfy the conditions specified in Clause 9 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. E-mails used to send information are deleted only when it is certain that there is no longer any reference value for sending information.
3. Disclosed information must be recorded and stored at the General Office and information processing unit.
4. The storage of information must ensure quick access when needed.

PART VI: ORGANIZATION AND EFFECTIVENESS OF IMPLEMENTATION,

Article 23. Responsibilities of the person authorized to disclose information

1. The person authorized to disclose information is the focal point to collect information and fulfill the Company's information disclosure obligations as prescribed in this Regulation.
2. Functions and duties of the person authorized to disclose information:
 - a) Be honest, responsible, careful, diligent and have knowledge of accounting and finance and have certain computer skills;
 - b) Publicize name and working phone number so that shareholders can easily contact;
 - c) Have enough time to perform their responsibilities, especially contacting shareholders to record shareholders' opinions, periodically publishing and replying to shareholders' opinions and other corporate governance issues according to regulations;
 - d) Be responsible for the fulfillment of the Company's information disclosure obligations to the SSC, the Stock Exchange, investors and benefit-related persons in accordance with the provisions of law and the Company's Charter;
 - e) Responsible for the preparation of the Company's Annual Report to disclose information in accordance with regulations.
3. Adjustment of published information:

In case, after making information disclosure, the Company receives feedback on the accuracy and completeness of the disclosed information, the person authorized to disclose information is responsible for checking and verifying the information and supplementing, amending (if any) such information within 48 hours after receiving the feedback. Additional announcement/correction of information shall be performed as prescribed.

Article 24. Responsibility and relationship among departments in providing information to persons authorized to disclose information

1. Person authorized to disclose information within the scope of his/her functions, periodically urges functional departments to provide information according to the contents of this Regulation.

Heads of functional departments are responsible for the accuracy and timeliness of the information provided to specialized staff.

For extraordinary information, the information provided upon request must be disclosed according to the provisions of Article 8, Article 9 of this Regulation. The functional departments

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(where the arisen information needs to be provided) are responsible for proactively providing information to the person authorized to disclose information within 12 hours from the date of the event.

2. The person authorized to disclose information summarizes the information, submits it to the legal representative for approval of the disclosed information's content, time, means and assignment of tasks before making the information disclosure as prescribed.

3. The person authorized to disclose information must supervise the disclosure of information and report to the legal representative the results of implementation.

Article 25. Implementation – Violations handling

1. The Company publishes the Regulation on Information Disclosure on the Company's website.

2. Regulation on information disclosure is disseminated to all departments and employees of the Company.

3. Units and individuals of the Company that violate the provisions of this Regulation, violate the provisions of law, causing damage to the Company related to the implementation and management of information disclosure, depending on the nature and seriousness of the violation, shall be disciplined, administratively fined or examined for penal liability; if causing damage, they must compensate according to the provisions of law.

Article 26. Effectiveness

This Regulation on Information Disclosure takes effect from July 4th, 2022.

**ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN**

(signed and stamped)

Dang Thanh Tam

**APPENDIX 01. LIST OF GENERAL FORMS
(PROMULGATED WITH CIRCULAR NO. 96/2020/TT-BTC, USED FOR
INFORMATION DISCLOSURE AT SSC AND STOCK EXCHANGE)**

Form	Explanation
Appendix I	Power of attorney to disclose information for organization performing information disclosure obligation
Appendix II	Power of attorney to disclose information for individual investor performing information disclosure obligation
Appendix III	Cirricullum vitae of internal person
Appendix IV	Annual report
Appendix V	Report on Corporate governance
Appendix VI	Periodic report on corporate bond's principal and interest payments
Appendix VII	Report on the day becoming/ceasing to be major shareholders
Appendix VIII	Report on ownership changes of major shareholders/investors
Appendix IX	Report on ownership of group of affiliated foreign investors as shareholders/investors holding 5% or more of shares
Appendix X	Report on ownership change of group of affiliated foreign investors as shareholders/investors holding 5% or more of shares
Appendix XI	Notice of transactions in shares of founding shareholders
Appendix XII	Report on trading results in shares of founding shareholders
Appendix XIII	Notice of transaction in shares/fund certificates of internal person and affiliated persons of internal person
Appendix XIV	Notice of transaction in convertible bonds, rights to buy shares/convertible bonds of internal person and affiliated persons of internal person
Appendix XV	Report on results of transaction in shares of internal person and affiliated persons of internal person
Appendix XVI	Report on results of transaction in convertible bonds; rights to buy shares/convertible bonds of internal person and affiliated persons of internal person

**APPENDIX 02. LIST OF FORMS FOR INFORMATION DISCLOSURE AT HO CHI MINH STOCK EXCHANGE
(PROMULGATED WITH DECISION NO. 340/QD-SGDHCM DATED AUGUST 19TH, 2016 OF HO CHI MINH STOCK EXCHANGE)**

Form	Explanation
CBTT/SGDHCM-01	Registration of contact information of organization
CBTT/SGDHCM-02	Disclosure of information on the State Securities Commission's portal and Ho Chi Minh Stock Exchange's portal
CBTT/SGDHCM-03	Information on Corporate governance
CBTT/SGDHCM-04	List of state shareholders, strategic shareholders, major shareholders and treasury stocks
CBTT/SGDHCM-05	List of internal persons and their related persons
CBTT/SGDHCM-06	Change in related persons of internal person
CBTT/SGDHCM-07	Registration of company model and financial report
CBTT/SGDHCM-08	Disclosure of information on change of outstanding voting shares
CBTT/SGDHCM-09	Shareholding structure registered on date _ for the purpose of _
CBTT/SGDHCM-10	Holding structure registered on date _ for the purpose of _

APPENDIX 03. SUMMARY OF SOME INFORMATION DISCLOSURE OBLIGATIONS

I. PERIODIC, EXTRAORDINARY AND OTHER INFORMATION DISCLOSURE

No	Report name	Publication deadline	Reference	Form
1	Audited annual financial statements	Within 10 days from the date the audit organization signs the audited report but not exceeding 90 days from the end of the fiscal year	Point c, Clause 1, Article 10 of Circular 96/2020/TT-BTC	
2	Reviewed semi-annual financial statements	Within 5 days from the date the audit organization signs the reviewed report but not exceeding 45 days from the end of the first 6 months of the fiscal year.	Point c, Clause 2, Article 14 of Circular 96/2020/TT-BTC	
3	Quarterly financial statements/ Reviewed quarterly financial statements (if any)	Announce quarterly financial statements within 20 days from the end of the quarter. Announce the reviewed quarterly financial statements (if any) within 5 days from the date the audit organization signs the review report but no more than 45 days from the end of the quarter.	Point c, Clause 3, Article 14 of Circular 96/2020/TT-BTC	
4	Annual report	Within twenty (20) days after the publication of the audited annual financial statements but no more than 110 days from the end of the fiscal year	Clause 2, Article 10, Circular 96/2020/TT-BTC	Appendix IV of Circular 96/2020/TT-BTC
5	Semi-annual (6-month) and annual corporate governance report	Within 30 days from the end of the first 6 months of the year and the end of the calendar year.	Clause 4, Article 10 of Circular 96/2020/TT-BTC; Clause 3, Article 7 of Regulations on information disclosure at the Ho Chi Minh Stock Exchange	Appendix V of Circular 96/2020/TT-BTC (HOSE: attach 01 copy without personal information)

Regulation on Information Disclosure

6	Information on corporate governance for the first 6 months of the year and the whole calendar year sent to the Stock Exchange	Report for the first 6 months of the year is no later than July 30 and the annual report is no later than January 30 of the following year.	Khoản 4, Điều 7 Quy chế CBTT tại SGDCK TP.HCM	- One (01) report in the form of CBTT/SGDHCM-03 promulgated with Regulation on Information Disclosure of the Ho Chi Minh Stock Exchange - One (01) electronic data sheet in excel format
7	Annual General Meeting of Shareholders		Clause 3, Article 10 of Circular 96/2020/TT-BTC	
8	24-hour extraordinary information disclosure	Within 24 hours after the event occurs	Article 11 and Article 15 of Circular 96/2020/TT-BTC	
9	Information disclosure upon request	Within 24 hours after receiving the request of the State Securities Commission, the Stock Exchange	Article 12 and Article 16 of Circular 96/2020/TT-BTC	

II. REPORT AND DISCLOSURE OF INFORMATION ON THE PUBLIC OFFERING OF SECURITIES

1. Reporting and disclosing information on the public offering of securities

No	Report name	Publication deadline	Reference	Form
1.1	Disclosure of information on the public offering of shares	Within seven (07) working days from the effective date of the certificate of registration of public offering of securities	Article 41 of Decree 155/2020/ND-CP	Appendix 13 of Circular 118/2020/TT-BTC
1.2	Disclosure of information on the public bond offering	Within seven (07) working days from the effective date of the certificate of registration of public offering of securities	Article 41 of Decree 155/2020/ND-CP	Appendix 14 of Circular 118/2020/TT-BTC
1.3	Report on the results of the public offering of shares	Within 10 days from the end of the offering	Article 41 of Decree 155/2020/ND-CP	Appendix 21 of Circular 118/2020/TT-BTC

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1.4	Report on the results of the public bond offering	Within 10 days from the end of the offering	Article 41 of Decree 155/2020/ND-CP	Appendix 22 of Circular 118/2020/TT-BTC
1.5	Report on progress of using capital collected from public offering of securities	Every 6 months from the date of completion of the offering in case of raising capital to implement investment projects	Article 9 of Decree 155/2020/ND-CP	Form No. 01 promulgated with Decree 155/2020/ND-CP
1.6	Report on the change of the purpose of using capital from the public offering of securities	Within ten (10) days from the date of issuing decision of the Board of Directors	Article 9 of Decree 155/2020/ND-CP	Form No. 02 promulgated with Decree 155/2020/ND-CP

2. Reporting and disclosing information on the issuance of additional shares

No	Report name	Publication deadline	Reference	Form
2.1	Information disclosure of share issuance to pay dividends/share issuance to increase share capital from equity	At least seven (07) working days before the record date to allocate rights	Article 69 of Decree 155/2020/ND-CP	Appendix 17 of Circular 118/2020/TT-BTC
2.2	Information disclosure of share issuance under Employee stock ownership plan in the company	At least seven (07) working days before the closing date for buying back stock or the date of transferring of bonus shares ownership to employees	Article 69 of Decree 155/2020/ND-CP	Appendix 18 of Circular 118/2020/TT-BTC
2.3	Report on the results of share issuance to pay dividends/share issuance to increase share capital from equity	Within fifteen (15) days from the record date to allocate rights	Article 69 of Decree 155/2020/ND-CP	Appendix 28 of Circular 118/2020/TT-BTC
2.4	Report on the results of share issuance under Employee stock ownership plan in the company	Within fifteen (15) days before the closing date for buying back stock or the date of transferring of bonus shares ownership to employees	Article 69 of Decree 155/2020/ND-CP	Appendix 29 of Circular 118/2020/TT-BTC

3. Reporting and disclosing information on stock repurchase and sale of treasury stock

No	Report name	Publication deadline	Reference	Form
3.1	Information disclosure on stock repurchase/treasury stock sale	Within seven (07) working days from the date the SSC notifies the receipt of the complete documents of the report on repurchase/sale treasury stocks	Article 37 of Securities Law 2019	
3.2	Report on transaction results of stock repurchase/sale of treasury stock	Within ten (10) working days from the end of the stock buying-back transaction	Article 37 of Securities Law 2019	Appendix 39 of Circular 118/2020/TT-BTC
3.3	Announcement of the company's decision on changing the trading plan to buy back stocks /sell treasury stocks	Within 24 hours from the date of issuing decision		Appendix 37 of Circular 118/2020/TT-BTC
3.4	Notice of change of trading plan to buy back stocks/sell treasury stocks	Within 24 hours from the time of approval by the State Securities Commission		Appendix 38 of Circular 118/2020/TT-BTC

4. Reporting and disclosing information on tender offer

No	Report name	Publication deadline	Reference	Form
4.1	Information disclosure on tender offer	Within five (05) days from the date of completion of the tender offer	Article 95 of Decree 155/2020/ND-CP	Appendix 20 of Circular 118/2020/TT-BTC
4.2	Report the results of the tender offer	Within five (05) days from the date of completion of the tender offer	Article 95 of Decree 155/2020/ND-CP	Appendix 33 of Circular 118/2020/TT-BTC

5. Report and disclose information on the issuance of new shares as the basis for the offering of Certificate of Deposit abroad

No	Report name	Publication deadline	Reference	Form
5.1	Information disclosure on the issuance of shares as the basis for the offering of certificate of deposit in foreign countries	Within 07 working days from the date on which the SSC issues the certificate of issuance registration or when being given written approval.	Article 78 of Decree 155/2020/ND-CP	
5.2	Information disclosure on support for the issuance of certificate of deposit in foreign countries	Within 07 working days from the date on which the SSC issues the certificate of issuance registration or when being given written approval.	Article 78 of Decree 155/2020/ND-CP	

6. Reporting and disclosing information on the securities offering of Vietnamese enterprises overseas

No	Report name	Publication deadline	Reference	Form
6.1	Report on the results of the offering of shares overseas and the offering of new shares as the basis for the sale of certificate of deposit in foreign countries	Within 10 days from the end of the offering		Appendix 32 of Circular 118/2020/TT-BTC

7. Private share offering

No	Report name	Publication deadline	Reference	Form
7.1	Report on the results of the private share offering	Within ten (10) days from the end of the offering	Clause 4, Article 48 of Decree 155/2020/ND-CP	
7.2	Report on change of the plan to use the money collected from the private share offering	Within 24 hours from the time receiving the decision of the competent authority on the change of the capital use plan, the money collected from the offering		Form No. 02 of Appendix promulgated with Decree 155/2020/ND-CP