



REGULATION ON INFORMATION DISCLOSURE

MASAN GROUP CORPORATION

Pursuant to Resolution No. 213/2025/NQ-HDQT dated 05 May 2025

Ho Chi Minh City, date 05 month 05 year 2025

CHAPTER I. RELEVANT LEGAL DOCUMENTS

1. Law on Securities No. 54/2019/QH14 approved by the National Assembly of the Socialist Republic of Vietnam on November, 26 2019;
2. Law on Enterprises No. 59/2020/QH14 approved by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020;
3. Decree 155/2020/ND-CP dated 31/12/2020 of the Government on elaboration of some Articles of Law on Securities;
4. Circular No. 51/2021/TT-BTC dated June 30, 2021 of the Ministry of Finance guiding the obligations of organizations and individuals in foreign investment activities on the Vietnamese stock market;
5. Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance on providing guidelines on disclosure of information on securities market;
6. Circular No. 68/2024/TT-BTC dated 18 September 2024 on securities transactions on securities trading system, clearing and settlement of securities transactions, operations of securities companies, and disclosure of information on securities market;
7. Circular No. 118/2020/TT-BTC dated 31/12/2020 of the Ministry of Finance guiding a number of contents on offering, issuance of securities, public tender offer, share repurchase, registration of public companies and cancellation of public status;
8. Regulation on information disclosure at the Vietnam Stock Exchange and its subsidiaries under Decision No. 21/QD-SGDVN dated December 21, 2021 of the Vietnam Stock Exchange;
9. Regulation on listing and trading of listed securities promulgated together with Decision No. 17/QD-HDTV dated March 31, 2022 of the Board of Members of the Vietnam Stock Exchange;
10. Regulation on the exercise of rights for securities holders issued at the Vietnam Securities Depository and Clearing Corporation under Decision No. 09/QD-HDTV dated August 10, 2023 of the Board of Members of the Vietnam Securities Depository and Clearing Corporation;
11. Circular No. 116/2020/TT-BTC dated December 31, 2020 of the Ministry of Finance guiding some articles on corporate governance applicable to public companies of the Government's Decree No. 155/2020/ND-CP dated December 31, 2020 on elaboration of some Articles of Law on Securities; and
12. Internal regulations on corporate governance are promulgated under the Resolution of the 2021 Annual General Meeting of Shareholders dated April 1, 2021.

CHAPTER II. GENERAL PROVISIONS

Article 1. Scope, subjects of application

1. This Regulation regulates the implementation of the obligation to disclose information on the Vietnamese stock market in accordance with the provisions of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance and the coordination of working relations between departments, departments and departments of Masan Group in the implementation of the obligation to disclose information.

2. Subjects of application: Information disclosure subjects under the subject of this Regulation include:

- a) Masan Group Corporation (hereinafter referred to as the "Company");
- b) Individuals subject to information disclosure related to the Company's shares;
- c) Other relevant authorities, organizations and individuals.

Article 2. Explanation

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

- 1. Investors subject to information disclosure include the subjects specified in Clause 3, Article 3 of Circular 96/2020/TT-BTC dated 16/11/2020;
- 2. Internal persons of the Company are individuals specified in Clause 45, Article 4 of the Law on Securities;
- 3. Related persons are individuals and organizations specified in Clause 46, Article 4 of the Law on Securities;
- 4. The date of information disclosure is the date on which the information appears on one of the means of information disclosure specified in Clause 1, Article 6 of this Regulation.
- 5. The date of the report is the date of fax or email, the date on which the information is received on the information disclosure system of the State Securities Commission (hereinafter referred to as the "SSC"), the means of information disclosure of the Stock Exchange or the date of the SSC, the Stock Exchange receives the report on a first-come, first-served basis.
- 6. An approved audit organization is an independent audit organization on the list of auditing organizations approved by the SSC in accordance with the provisions of Law on Securities and the law on independent audit.
- 7. The date of securities transaction execution is determined as follows:
 - a) The date of placing the transaction order in case the transaction is conducted through the Stock Exchange;

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- b) The date of registration for the transaction of purchase rights, registration for the exercise of the right to convert bonds into shares in case of exercising the purchase rights, the right to convert bonds into shares;
- c) The date on which the parties request to transfer ownership of securities in case the transaction is conducted through the Vietnam Securities Depository and Clearing Corporation (hereinafter referred to as “VSDC”);
- d) The date of submission of the auction participation form in case the transaction is conducted through the auction method;
- đ) The date on which the parties request to transfer at the Company in case the transaction is not conducted through VSDC and not conducted through the Stock Exchange.

8. The date of completion of securities transaction 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 the transaction payment in case of transaction of exercising the purchase right;
- c) The date of completion of the conversion of bonds into shares according to the Company's notice;
- d) The effective date of transfer of ownership of securities at VSDC in case of transaction conducted through VSDC;
- đ) The date of payment completion for share purchase according to the Company's notice when conducting the share auction in case of transaction conducted through auction method;
- e) The date of confirmation by the Company of the validity of the transfer of securities in case of transaction not conducted through VSDC and not conducted through the Stock Exchange.

Article 3. Principles of information disclosure

1. Information disclosure shall be complete, accurate and timely in accordance with the provisions of law. Disclosure of personal information including ID card number, valid passport, contact address, permanent address, telephone number, fax number, email, securities trading account number, securities depository account number, bank account number, transaction code of foreign investors, economic organizations with foreign investment capital owning more than 50% of charter capital shall only be carried out if the relevant entities agree.

2. The information disclosure subject shall be responsible before the law for the content of the disclosed information. In case of changes to the content of the disclosed information, the

information disclosure subject shall promptly and fully disclose the changed content and the reason for the change compared to the previously disclosed information;

3. The subjects specified in Article 2 of this Regulation, when disclosing information, shall simultaneously report to SSC and the Stock Exchange where the securities are listed or registered for trading on the content of the disclosed information, including all information as prescribed. In case the disclosed information includes personal information specified in Clause 1 of this Article and the subjects disclosing information do not agree to disclose this information, they shall send the SSC and the Stock Exchange 02 copies of the document, including 01 report containing full personal information and 01 report not including personal information for the SSC and the Stock Exchange to disclose the information.

4. The disclosure of information by an organization shall be made by the legal representative or the person authorized to disclose information. The disclosure of information by an individual shall be made by the individual himself/herself or by authorizing another organization or individual to do so. The information disclosure by the person performing the information disclosure is specifically regulated in Article 6 of this Regulation.

5. The subjects of information disclosure are responsible for preserving and storing reported and disclosed information according to the following regulations:

- a) Periodically disclosed information and information on public company registration shall be kept in written form (if any) and electronic data for at least 10 years. This information shall be kept and accessible on the electronic information page of the subject of information disclosure for at least 05 years;
- b) Information disclosed irregularly, upon request or for other activities shall be kept and accessible on the electronic information page of the subject of information disclosure for at least 05 years.

Article 4. Language of information disclosure on the stock market

1. The language of information disclosure on the stock market is Vietnamese. The Company shall simultaneously disclose information in English according to the provisions of Clause 2 and Clause 3 of this Article. Information disclosed in English shall be consistent with the content of information disclosed in Vietnamese. In case of differences or different understandings between information in Vietnamese and English, information in Vietnamese shall prevail.

2. The Company shall simultaneously disclose information in English according to the following roadmap:

- a) The Company shall periodically disclose information in English from January 1, 2025;
- b) The Company shall disclose extraordinary information, disclose information upon request and disclose information on other activities of the Company in English from January 1, 2026.

Article 5. Persons in charge of information disclosure

1. The Company shall implement the obligation to disclose information through 01 legal representative or 01 individual who is authorized to disclose information of the Company.

a) The legal representative shall decide in writing to authorize 01 authorized person to disclose information.

b) The legal representative shall be responsible for the completeness, accuracy and timeliness of the information disclosed by the authorized person. In case an information disclosure occurs and the legal representative and the authorized person to disclose information are both absent, another representative of the Company authorized by the legal representative shall be responsible for disclosing information.

c) The Company shall report and re-report information about the person making the information disclosure to the SSC and the Stock Exchange within 24 hours from the time the appointment, authorization or change of the person making the information disclosure takes effect. The content of the information reported about the person making the information disclosure includes: Authorization to disclose information and Information provision form according to the form issued by the State authority.

2. An individual investor subject to information disclosure may perform the information disclosure obligation himself or authorize an organization (a securities company, a public company, a securities investment fund management company, a depository member, VSDC or another organization) or another individual to perform the information disclosure obligation as follows:

a) In case of performing the information disclosure obligation himself, in the first information disclosure, the individual investor shall submit to the SSC and the Stock Exchange a form of information provision in the form issued by the State authority and is responsible for providing accurate, timely and complete information when there is a change in the content of the above information provision;

b) In case of authorizing information disclosure, the individual investor shall be responsible for the completeness, accuracy and timeliness of the information disclosed by the authorized person. Investors are responsible for providing accurate, timely and complete information on their securities ownership status and relationships with related persons (if any) to organizations

or individuals authorized to disclose information so that these individuals can fulfill their obligations to report ownership and disclose information in accordance with the law;

c) Individuals shall report and re-report information on the person authorized to disclose information according to the power of attorney to disclose information and the curriculum vitae issued by the State authority to the SSC and the Stock Exchange within 24 hours from the time the authorization takes effect.

Article 6. Means of reporting and disclosing information

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

- a) The Company's website;
- b) The information disclosure system of the SSC;
- c) The website of the Stock Exchange, other means of disclosing information according to the Regulations of the Stock Exchange;
- d) The website of VSDC;
- e) Other mass media as prescribed by law (printed newspapers, electronic newspapers, etc.).

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

- a) The Company shall report to the SSC, the Stock Exchange and publicly disclose the address of the electronic information page and any changes related to this address within 03 working days from the date of completion of the establishment of the electronic information page or when there is a change in the address of this electronic information page.
- b) The electronic information page shall contain contents on business lines and professions and contents that shall be publicly announced on the National Business Registration Information Portal as prescribed by the Law on Enterprises and any changes related to this content; a separate section on shareholder relations (investors), in which the Company Charter, Regulations on Information Disclosure, Internal Regulations on Corporate Governance (if any), Regulations on the operation of the Board of Directors, the Supervisory Board (if any), the Prospectus (if any), periodic, irregular, and requested information disclosures and other activities specified in this Regulation shall be published;
- c) The electronic information page shall display the time of information posting, and shall ensure that investors can easily search and access data on that electronic information page.

3. In case the obligation to disclose information arises on a day off or a holiday according to law provisions, the Company shall disclose information on the Company's electronic information page and fully perform the obligation to disclose information according to legal regulations on the working day following the day off or a holiday.

4. The Company does not have to send paper copies to report to the SSC and the Stock Exchange in cases where the documents have been disclosed on all reporting and publication media as prescribed in Points a, b and c, Clause 1 of this Article and ensure compliance with law provisions on electronic documents.

Article 7. Suspension of information disclosure

1. The Company may suspend information disclosure in cases of force majeure such as: natural disasters, fires, wars, epidemics and other force majeure reasons. The Company shall report to the SSC and the Stock Exchange on the suspension of information disclosure immediately upon the occurrence of the event (clearly stating the reason for the suspension of information disclosure), and at the same time announce the suspension of information disclosure.

2. Immediately after overcoming the force majeure situation, the Company is responsible for fully disclosing all information that has not been previously disclosed in accordance with the provisions of law.

CHAPTER III. INFORMATION DISCLOSURE OF COMPANY

Article 8. Periodic information disclosure

1. Annual financial statements:

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

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

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;

In case the Company is a superior accounting unit with a subordinate unit having its own accounting apparatus, it shall disclose the consolidated annual financial statements in accordance with the provisions of law on corporate accounting;

In case the Company is the parent company of another organization and is also a superior accounting unit with an accounting unit under its own accounting apparatus, the Company shall disclose 02 types of financial statements: including general annual financial statements and consolidated annual financial statements in accordance with corporate accounting laws;

b) The Company shall disclose information on the audited annual financial statements, including the audit report on the audit of such financial statements and the Company's explanatory document in case the auditing organization gives an opinion other than an opinion of full acceptance of the financial statements.

c) The Company shall disclose the audited annual financial statements within 10 days from the date the auditing organization signs the audit report but not exceeding 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 approved auditing organization:

a) 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.

b) The semi-annual financial statements shall be reviewed in accordance with the Standards on financial statement review. The full text of the semi-annual financial statements shall be disclosed in full, together with the review conclusion and the Company's explanatory statement in case the review conclusion is not an unqualified conclusion;

c) The Company shall disclose the reviewed semi-annual financial statements within 05 days from the date the auditing organization signs the review 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 is a superior accounting unit with an accounting unit under its own accounting apparatus, it shall disclose the audited semi-annual financial statements within 05 days from the date the auditing organization signs the audit report, but no later than 60 days from the end of the first 6 months of the fiscal year.

3. Quarterly financial statements:

The Company shall disclose the quarterly financial statements or the audited quarterly financial statements (if any):

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 Point a, Clause 1 of this Article.

b) The full text of the quarterly financial statements or the audited quarterly financial statements (if any) shall be disclosed in full, together with the audit conclusion and the Company's explanatory document in case the audited quarterly financial statements have a conclusion other than an acceptable audit conclusion;

c) The Company shall disclose the quarterly financial statements within 20 days from the end of the quarter. The Company shall disclose the audited quarterly financial statements (if any) within 05 days from the date the auditing organization signs the audit report but not exceeding 45 days from the end of the quarter.

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 shall disclose the quarterly financial statements within 30 days from the end of the quarter.

In case the 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 shall 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 reporting 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 report of the same period of the previous year is changed to a loss in this 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 based on the Company's financial statements and consolidated financial statements.

6. Annual Report:

The Company shall prepare the Annual Report according to the form issued by the State authority and disclose this report within 20 days from 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 shall be consistent with the audited annual financial statements.

7. Corporate governance report:

The Company shall disclose information on the corporate governance report according to the form issued by the State authority within 30 days from the end of the first 6 months of the year and the end of the calendar year.

8. The Company shall send a report to the Stock Exchange on the Corporate Governance Information Sheet and electronic data. Submission deadline: within 30 days from the end of the first 6 months of the year and the end of the calendar year.

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

a) In case of preparing a list of shareholders entitled to attend the General Meeting of Shareholders, the Company shall 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, unless the Company's Charter stipulates a longer period, the Company shall disclose on the Company's website and the SSC and the Stock Exchange the information on the General Meeting of Shareholders, clearly stating the link to all documents of the Annual General Meeting of Shareholders, including:

- Meeting invitation;
- Meeting agenda;
- Voting ballot;
- Documents used in the meeting; and
- Draft resolutions for each issue in the meeting agenda.

The documents of the General Meeting of Shareholders shall be posted and updated with amendments and supplements (if any).

c) Minutes of meetings, resolutions of the Annual General Meeting of Shareholders and documents attached to the minutes and resolutions shall be disclosed within the time limit specified in Point c, Clause 1, Article 9 of this Regulation.

10. Submitting the list of state shareholders, strategic shareholders, major shareholders and treasury shares to the Stock Exchange

The Company shall report to the Stock Exchange on the List of state shareholders, strategic shareholders, major shareholders and treasury shares of the Company and electronic data, specifically as follows:

- Report of the first quarter of the calendar year: based on the list of shareholders finalized up to the latest date before February 28 and sent to the Stock Exchange no later than March 10.
- Report of the second quarter of the calendar year: based on the list of shareholders finalized up to the latest date before May 31 and sent to the Stock Exchange no later than June 10.
- Report of the third quarter of the calendar year: based on the list of shareholders finalized up to the latest date before August 31 and sent to the Stock Exchange no later than September 10.
- Report of the fourth quarter of the calendar year: based on the list of shareholders finalized up to the latest date before November 30 and sent to the Stock Exchange no later than January 10.

Article 9. Disclosure of extraordinary information

1. The Company shall disclose unusual information 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 frozen at the request of a competent authority or when a payment service provider detects signs of fraud or violations of the law related to the payment account; the account is allowed to resume operations after being frozen in the cases specified in this point;

b) Upon receipt of a document from a competent state authority or when the Company has a decision to temporarily suspend part or all of its business activities; change the contents of its business registration; revoke the Enterprise Registration Certificate; amend, supplement or suspend or revoke its Establishment and Operation License or Operating License;

For information disclosed on changes in the contents of the Enterprise Registration Certificate, Establishment and Operation License or Operation License, the Company shall disclose information according to the form issued by the State agency and attach a valid copy of the Enterprise Registration Certificate/Establishment and Operation License or Changed Operation License.

c) Approval of the decision of the Extraordinary General Meeting of Shareholders. The disclosed documents include: resolution of the General Meeting of Shareholders, meeting

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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 shall disclose information on the delisting along with the approval rate of shareholders who are not major shareholders;

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;

e) Decisions on dividend levels, forms of dividend payment, dividend payment time; decisions on stock splits and consolidations;

f) Decisions on enterprise reorganization (division, separation, consolidation, merger of enterprises, conversion of enterprise types), dissolution, bankruptcy of enterprises; changes in tax codes, Company names, Company seals; changes in locations, establishment or closure of head offices, branches, factories, representative offices; issuance, amendment, supplementation of the Charter; strategies, medium-term development plans and annual business plans of the Company;

g) Decisions on changes in accounting periods, applicable accounting policies (except for changes in applicable accounting policies due to changes in legal regulations); notification of the auditing enterprise that has signed an annual financial statement auditing contract or change of auditing enterprise (after signing the contract); cancellation of signed audit contract;

h) Decision to contribute capital to establish, purchase to increase ownership in a company leading to that company becoming a subsidiary, affiliated company or selling to reduce ownership ratio in a subsidiary, affiliated company leading to that company no longer being a subsidiary, affiliated company or to dissolve a subsidiary, affiliated company;

i) 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 the Company.

k) When there is a change in the number of voting shares, the Company shall disclose information according to the form issued by the State authority. The time of information disclosure shall be as follows:

- In case the Company issues additional shares or converts bonds, preferred shares into shares, calculated from the time the Company reports to the SSC on the issuance results, conversion results according to the provisions of law on securities issuance;

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- In case the Company buys back its own shares or sells treasury shares, calculated from the time the Company reports the transaction results according to the law on buying back its own shares and selling treasury shares;
- In case the Company buys back shares from employees according to the Company's regulations on issuing shares to employees or buying back 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;
- l) The Company changes, appoints, reappoints, or dismisses insiders; receives a resignation letter from an insider (the Company shall clearly state the effective date according to the provisions of Law on Enterprise and the Company's Charter). At the same time, the Company shall send to the SSC and the Stock Exchange a new insider information provision in accordance with the form issued by the state agency;
- m) Decisions to purchase, sell assets or conduct transactions with a value greater than 15% of the Company's total assets based on the most recent audited annual financial statements or the most recent 6-monthly financial statements reviewed. In case the Company is a parent company, it is based on the consolidated financial statements;
- n) Upon receiving a decision to prosecute the Company or its insiders; to prosecute the Company's insiders;
- o) Upon receiving a judgment or decision that has come into effect from the Court related to the Company's operations; Decision to sanction violations of tax laws;
- p) The Company receives a notice from the Court accepting a request to open bankruptcy proceedings;
- q) In case the Company becomes aware of an event or information that affects the price of its own securities, the Company shall confirm or correct such event or information;
- r) When other events occur that have a major impact on the Company's production, business activities or governance;
- s) Approval or cancellation of listing on a foreign stock exchange.
- t) Decision to increase or decrease charter capital;
- u) Decision to contribute capital to invest in an organization, project, borrow, lend or other transactions with a value of 10% or more of the Company's total assets in the most recent audited annual financial statement or the most recent reviewed semi-annual financial statements; (based on the consolidated financial statements in the case where the Company is a parent company);
- v) 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).

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When disclosing information as prescribed in Points a, b, c, d, e, f, g, h, i, k, l, m, n and o of this Article, the Company shall clearly state the event that occurred, the cause and remedial solutions (if any).

2. Disclosing information about the extraordinary General Meeting of Shareholders or passing the Resolution of the General Meeting of Shareholders in the form of collecting shareholders' opinions in writing:

a) Disclosing information about the extraordinary General Meeting of Shareholders shall be implemented in accordance with the provisions of Clause 9, Article 8 of this Regulation;

b) In case of obtaining written opinions from the General Meeting of Shareholders at least 10 days before the deadline for returning the opinion form, if the Company's Charter does not stipulate a longer period, the Company shall disclose on its website and send to all shareholders the opinion form, draft of resolution of the General Meeting of Shareholders and documents explaining the draft of resolution.

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

a) The Company shall disclose information on the expected last registration date for exercising rights for existing shareholders at least 10 days before the expected last registration date, except for the case specified in Point b of this Clause;

b) The Company shall disclose information on 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.

- The Company shall send to the Stock Exchange a summary of the shareholder register on the last registration date and electronic data of the shareholder list on the last registration date in accordance with VSDC regulations within 15 days from the last registration date.

4. In case the auditing organization issues an audit opinion or review conclusion that is not an audit opinion or review conclusion that is not fully acceptable for the financial statements or the financial statements with retroactive adjustments, the Company shall disclose information about the audit opinion, review conclusion, and results of retroactive adjustments of the financial statements within the time limit prescribed in Clauses 1, 2 and 3, Article 8 of this Regulation.

5. Disclosure of information in other special cases

After changing the accounting period, the Company shall disclose the financial statements for the period between the two accounting periods of the old fiscal year and the new fiscal year in accordance with the provisions of law on enterprise accounting within 10 days from the date

the auditing organization signs the audit report but no later than 90 days from the start date of the new fiscal year.

Article 10. Disclosure of information upon request

1. In the following cases, the Company shall disclose information within 24 hours from the time of receiving the request of the SSC and the Stock Exchange where the Company is listed or registered for trading:

- 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 that information needs to be confirmed.

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

Article 11. Disclosure of information on other activities of the Company

1. Disclosure of information on offering, issuance, listing, registration for trading and report of capital use

The Company shall conduct private offering of securities, public offering of securities, issuance of securities, listing, registration for trading and 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.

2. Disclosure of information on foreign ownership ratio

The Company shall disclose information on the maximum foreign ownership ratio of its company and changes related to this ownership ratio on the Company's website, the Stock Exchange, VSDC and the information disclosure system of the SSC in accordance with the law on securities guiding foreign investment activities in the Vietnamese securities market.

3. Disclosure of information on transactions to repurchase own shares, sell treasury shares

In case the Company repurchases its own shares or sells treasury shares, the Company shall disclose information in accordance with the law on repurchasing its own shares and selling treasury shares.

In case the Company repurchases its own shares, after paying for all repurchased shares, if the total value of assets recorded in the accounting books decreases by more than 10%, the Company shall notify all creditors and disclose information within 15 days from the date of completion of the obligation to pay for the repurchase of shares.

Article 12. Disclosure of information on listing corporate bonds

When listing corporate bonds, the Company shall disclose information in accordance with the provisions of Articles 8, 9, 10 and 11 of this Regulation.

Article 13. Disclosure of information on issuing corporate bonds to the public

1. When 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 issuing corporate bonds to the public shall perform the obligation to disclose information on the following contents:

- a) Periodically disclose information on the annual financial statements audited by an approved auditing organization, annual reports and Resolutions of the Annual General Meeting of Shareholders (for issuers that are corporations) from the end of the public bond offering until the completion of bond payment as prescribed in Clauses 1, 6 and 9, Article 8 of this Regulation;
- b) In the case of capital mobilization to implement investment projects, the Company shall periodically disclose information on the audited report on the use of capital raised from the offering, the progress report on the use of capital from the end of the public bond offering until the completion of bond payment or disbursement of the mobilized amount, whichever comes first, specifically as follows:

The Company issuing bonds to the public shall explain in detail the use of capital raised from the offering in the audited annual financial statements or disclose at the same time the audited report on the use of capital raised from the offering together with the audited annual financial statements and report at the Annual General Meeting of Shareholders;

Every 6 months, the Company shall disclose information on the progress of the use of capital raised from the offering within 05 working days from the end of the reporting period;

- c) The Company shall disclose information on the payment of principal and interest of bonds in accordance with the form issued by the State agency within 30 days from the end of the first 6 months of the year and the end of the calendar year;
- d) Disclose unusual information when one of the events prescribed in Points a, b, c, d, e, f, g, h, i, k, l, m, n and o, Clause 1, Article 9 of this Regulation occurs and shall clearly state the event, its cause, and remedial solutions (if any);
- đ) In case of issuing non-mandatory convertible bonds, the Company shall send a notice letter to each bondholder and disclose information on the time, rate, price, and place of registration for conversion at least 01 month before the date of bond conversion;
- e) Disclose information as required by Article 10 of this Regulation.

CHAPTER IV. INFORMATION DISCLOSURE OF INVESTORS BEING UNDER INFORMATION DISCLOSURE SUBJECTS

Article 14. Disclosure of information by major shareholders, groups of related persons owning 5% or more of voting shares, groups of related foreign investors owning 5% or more of voting shares

1. Organizations and individuals, when becoming or ceasing to be major shareholders, shall disclose information and report on stock transactions to the Company, the SSC and the Stock Exchange according to the form issued by the state agency within 05 working days from the date of becoming or ceasing to be major shareholders.
2. Major shareholders, when there is a change in the number of shares owned over the threshold of 1% of voting shares, shall disclose information and report to the Company, the SSC 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 issued by the state agency.
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 8, Article 2 of this Regulation.
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 Company's voting shares, and groups of related foreign investors owning 5% or more of the Company's voting shares. Groups of related foreign investors owning 5% or more of the Company's voting shares shall disclose information according to the form issued by the state agency based on the total number of shares held by such 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 voting share ownership ratio arising from the Company repurchasing its own shares or the Company issuing additional shares.
6. The Company shall disclose on the Company's website within 03 working days after receiving the report related to the change in the share ownership ratio of the entities specified in this Article.

Article 15. Disclosure of information on transactions by 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 law on enterprises shall send a report to the SSC, the Stock Exchange, VSDC and the Company on the implementation of the transaction according to the form issued by the state agency. In case of transfer to a person who is not a founding shareholder, the transferor shall send 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 shall report to the SSC, the Stock Exchange, VSDC and the Company on the transaction results and explain the reasons for not performing the transaction or not performing the entire registered volume (if any) according to the form issued by the state agency.
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 shall disclose it on the Company's electronic information page.

Article 16. Disclosure of information by insiders of the Company and related persons of insiders

1. Insiders of the Company and related persons of these entities shall disclose information and report before and after implementation to the SSC, the Stock Exchange (for listed shares, registered for trading) and the Company when the expected daily transaction value is from VND 50 million or more or the expected monthly transaction value is from VND 200 million or more calculated by par value (for shares, convertible bonds) or transfer value (for stock purchase rights, convertible bond purchase rights) including cases of transfer not through the trading system at the Stock Exchange (such as transactions of giving or being given, donating or being gifted, inheriting, transferring or receiving transfer of securities and other cases) specifically as follows:
 - a) At least 03 working days before the expected transaction date, insiders and related persons shall disclose information on the expected transaction according to the form issued by the state agency;
 - b) The transaction execution period shall not exceed 30 days from the date of registration for the transaction. Insiders and related persons shall comply with the time, volume and value

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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;

c) In the case of making a purchase transaction during a share issuance or public offering transaction, the entity required to disclose information as prescribed in this Article shall be exempted from the obligations prescribed in Point b of this Clause and shall comply with the provisions of law on offering, issuance and public offering activities;

d) Insiders and related persons shall not simultaneously register, buy and sell shares, stock purchase rights, convertible bonds, convertible bond purchase rights, and transactions and may only register and make the next transaction after reporting the end of the previous transaction; except in cases where the fund management company or the branch of a foreign fund management company in Vietnam is a related person of an insider who registers, transacts to buy and sell securities for ETF funds or invests as directed by the entrusted customer, but shall ensure that each entrusted customer cannot simultaneously register, transact and buy and sell in the same registration period;

d) 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 insider and related person shall disclose information on the transaction results and explain the reasons for not being able to carry out the transaction or not fully carrying out the registered volume (if any) according to the form issued by the state authority;

e) 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 16 of this Regulation shall only have to perform the obligation to disclose information applicable to insiders and related persons as prescribed in this Clause;

2. 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 16 of this Regulation shall have to implement the obligation to report and disclose information of major shareholders as prescribed in Article 16 of this Regulation.

3. 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 shall still have to perform the reporting and disclosure of information as prescribed in Clause 1 of this Article.

4. In case the parent company, political organizations, socio-political organizations of the Company, or individuals holding other management positions as prescribed in the Company's

Charter conduct securities transactions, they shall implement the obligation to disclose information applicable to insiders and related persons.

5. Within 03 working days after receiving reports related to securities transactions of insiders and related persons of insiders as prescribed in this Article, the Company shall disclose on the Company's electronic information page.

Insiders and related persons shall conduct transactions in accordance with the volume registered with the Stock Exchange where the information disclosure obligation is required and transact within the period that the Stock Exchange where the information disclosure obligation is required has been disclosed on the electronic information page and may only conduct the first transaction on the trading day immediately following the date of information disclosure on the electronic information page of the Stock Exchange where the information disclosure obligation is required.

Article 17. Disclosure of information on public tender offers

1. Individuals and organizations making public tender offers shall disclose information in accordance with the law on public tender offers.

2. Within 05 days from the end of the public tender offer, the organization or individual making the public tender offer shall send the Report on the results of the public tender offer to the SSC, and at the same time disclose the information on the websites of the organization making the public tender offer (if any), the public tender offer agent, and the Stock Exchange.

3. Organizations and individuals making public tender offers shall disclose information on the results of the public tender offer of listed shares, registered for trading in accordance with the provisions of Clause 2 of this Article and shall report to the Stock Exchange where they are obliged to disclose information on the results of the public tender offer according to the form issued by the state authority.

CHAPTER V. INFORMATION DISCLOSURE PROCEDURE

Article 18. Information disclosure organization

1. Information that the Company is obliged to disclose:

- a) Periodic information disclosure is carried out according to a process to ensure that information is always disclosed promptly and in accordance with regulations.
- b) Information that is extraordinary in terms of time but frequently arises during the operation of the enterprise is also carried out according to a controllable process.
- c) Other unusual information and information disclosed upon request shall have regulations for handling from the time of receiving the information to the time of disclosure.

2. Information that the Company receives from entities obliged to disclose

- a) The Company establishes, stores information, and updates the list of organizations, individuals, and groups of people owning 5% or more of outstanding shares with voting rights to monitor the obligation to disclose information.
- b) The Company shall establish and store a list and information of insiders and people related to insiders.
- c) The receipt and processing of information from subjects obliged to disclose in Points a and b of this Clause and other subjects, after which the Company shall make disclosures in accordance with regulations, shall be established by a controllable process.

Article 19. Information disclosure process

1. Receiving requests for information disclosure:

- a) Periodic information has been established in terms of time and assigned to each individual and specific unit responsible for processing the information.
- b) The reception of each type of unusual information and information required to be disclosed shall be specifically assigned to each unit responsible for receiving it. When information arrives, any individual or unit receiving it shall be transferred to the unit responsible for receiving it for processing and forwarding.

2. Information processing:

- a) Information processing is the process of creating information for publication.
- b) Individuals and units assigned the responsibility of information processing have the right to request information within the Company as well as units with capital contributions of the Company, or other related entities to provide information to serve information processing, in accordance with the provisions of law and the Company's regulations.
- c) Information after processing shall be approved by the responsible person.
- d) Information shall be in the following format:

- The document is an original with full seal and valid signature according to the provisions of law;
- Electronic data file:
 - + Files in DOC and EXCEL format shall include the full name and position of the person signing the document, the date of the document;
 - + Files in PDF format shall be from the original document with the signature and red seal of the Company.
- Electronic files have a unified naming format <Date (yyyymmdd)> - <Stock code> - <Name of file, report, information disclosure>. Accordingly, the “-“ shall be in the middle, with spaces on both sides, and the file name shall not have Vietnamese accents. For example: 20240130 – ABC – Consolidated financial statements Q4.2023.

For information disclosures on receiving resignation, appointment, dismissal, reappointment of internal personnel, the file name shall have the phrase “Change in personnel”. For example: 20240101 – ABC – Replacement of personnel – Receiving resignation request from BOS Member.

- Electronic files shall be in pdf format, digitally signed by the Company and the file size shall not exceed 15MB.

3. Submitting information disclosure

- a) The Company has registered to use the electronic information disclosure system:

The Company shall comply with the provisions of Clause 4, Article 6 of this Regulation and with the instructions for using the electronic information disclosure system of the Stock Exchange where it is obliged to disclose information.

The Company does not need to submit documents, reports and disclose information in the form of paper documents to the Stock Exchange, except for audited financial statements/ reviewed financial statements; securities listing registration documents; documents for continued listing of shares after consolidation, merger, separation of enterprises and other cases of enterprise restructuring; documents for changing listing registration; documents for the last registration date; auction documents; delisting documents and other documents as required by the Stock Exchange.

In case the information cannot be disclosed via the electronic information disclosure system due to force majeure reasons such as network system or server failure, inability to use digital certificates, temporary suspension of operations at the request of competent authorities, etc., the Company shall send the information disclosed in writing by post or submit it directly to the

Stock Exchange where the information is required to be disclosed, and at the same time send the electronic data via email within the prescribed time limit and immediately notify the Stock Exchange where the information is required to be disclosed of the reason for not being able to send the information disclosed via the electronic information disclosure system so that the Stock Exchange can provide guidance or troubleshoot the problem (if necessary).

b) The Company shall post the disclosed information on the Company's website in the "Investor Relations" section. If necessary, the "Investor Relations" section shall have sub-sections for each specific type of information.

4. Checking and receiving feedback

a) The information processing unit shall be responsible for checking the disclosed information. In case of detecting any discrepancy with the disclosed information, it shall be reported to person of information discloser and the authorized person of information discloser.

b) In case the recipient of the information disclosed by the Company responds to the accuracy of the information, the feedback information will be transferred to the responsible unit for processing to report to the person of information discloser and the authorized person of information discloser, and at the same time propose how to handle and correct the information.

Article 20. Information preservation and retention

1. Periodically disclosed information shall be kept in written form (if any) and electronic data for at least 10 years. This information shall be kept on the Company's electronic information page for at least 05 years;

Information disclosed on an extraordinary basis, upon request or for other activities shall be kept and accessible on the Company's electronic information page for at least 05 years.

2. Emails used to send information shall only be deleted when it is certain that they are no longer valid for reference in sending information.

3. Disclosed information is kept at the Company and the information processing department.

4. Information storage shall ensure quick access whenever needed.

CHAPTER VI. IMPLEMENTATION AND EFFECTIVENESS

Article 21. Responsibilities of the authorized person to disclose information

1. The authorized person to disclose information is the focal point for collecting information and performing 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, have knowledge of accounting, finance and have certain skills in information technology.
- b) Publicize the name and working phone number so that shareholders can easily contact.
- c) Have enough time to perform their duties, especially contacting shareholders to record their opinions, periodically announcing responses to shareholders' opinions and corporate governance issues as prescribed.
- d) Be responsible for performing the Company's obligation to disclose information to SSC, the Stock Exchange, investors and other interested parties in accordance with the provisions of law and the Company's Charter.
- e) Be responsible for urging relevant departments to prepare the Company's Annual Report to disclose information in accordance with regulations.

3. Adjusting disclosed information:

In case after disclosing information, the Company receives feedback on the accuracy and completeness of the disclosed information, the authorized person for information disclosure is responsible for checking, verifying and supplementing, amending (if any) such information within 48 hours from the time of receiving feedback. Make additional disclosure/correction of information in accordance with regulations.

Article 22. Responsibilities and relations between departments in providing information to authorized person for information disclosure

1. The authorized person for information disclosure within the scope of his/her functions shall periodically urge functional departments to provide information in accordance with the contents of this Regulation. Heads of functional departments shall be responsible for the accuracy and timeliness of information provided to specialized personnel.

For extraordinary information, information provided upon request shall be disclosed in accordance with the provisions of Article 9 and Article 10 of this Regulation. In case the functional departments (where the information to be provided arises) are responsible for

proactively providing information to the authorized information disclosure person within 12 hours of the occurrence of the event.

2. The person authorized to disclose information shall compile information and submit it to the information discloser (legal representative) for approval of the information disclosure content, time, means, and assignment of tasks before disclosing information as prescribed.

3. The authorized person to disclose information shall supervise the information disclosure and report the implementation results to the information discloser (legal representative).

Article 23. Organization of implementation - Handling of violations

1. This Regulation shall be promulgated to all departments and employees of the Company.

2. Departments and individuals of the Company who violate the provisions of this Regulation or violate the provisions of the law causing damage to the Company related to the implementation and management of information disclosure activities shall, depending on the nature and severity of the violation, be subject to disciplinary action, administrative penalties, or criminal prosecution; If causing damage, compensation shall be paid according to the provisions of law.

Article 24. Effectiveness

This Regulation replaces the previous regulations on information disclosure and takes effect from 05 month 05 year 2025.

In case there are provisions of law related to the obligation to disclose information that are not specified in this Regulation or there are newly issued law provisions different from this Regulation or there are new law provisions replacing the law provisions referred to in this Regulation, the obligation to disclose information stated in those legal provisions shall be complied with.

The Chairman of the Board of Directors shall implement, supplement and update this Regulation and issue an applicable decision.