

# VIETNAM DAIRY JOINT STOCK COMPANY

## INFORMATION DISCLOSURE POLICY

### I. PURPOSE

1. Systematize the contents related to information disclosure specified in legal documents so that the disclosure of the Company's information is complete, accurate, timely and transparent.
2. Regulate the procedures and responsibilities of the functional departments and units in the Company in the disclosure of information to ensure compliance with the law and the disclosure of information is strictly controlled in accordance with the Company's policies.

### II. SUBJECTS AND APPLICATION SCOPE

1. **Scope:** This Regulation applies to all departments, organizations and individuals involved in the disclosure of information in accordance with the provisions of law.
2. **Subjects:** This Regulation applies to all disclosure of information including:
  - Disclosure of information in accordance with the Provisions of the Securities Law and policies related to the operation of listed companies, disclosure of information to shareholders and investors. Hereinafter referred to as "*Disclosure of information according to the Securities Law*";
  - Disclosure of information to mass media such as news, radio, television, magazines, news agencies and other parties not covered by the above-mentioned Securities Law. Hereinafter referred to as "*Disclosure of information to the mass media*".

### III. RESPONSIBILITIES

- The Finance Department, the Investor Relations (IR) team is responsible for sending the approved disclosures to the stock exchange (SSC, HOSE, VSD, shareholders and investors);
- The HR-Admin-PR department, the Public Relations (PR) team is responsible for contacting and working with mass media partners;
- The Marketing department, the Communications Department (CD) team is responsible for presenting content, layout and posting information on the Company's website in ***accordance with the policies on Information management and publication on the company website QD-MKT-01***;
- The departments/units mentioned in **Section V. CONTENTS** are responsible for coordinating the implementation in accordance with this Regulation.

### IV. DEFINITION AND TERMINOLOGY

Company/Vinamilk	Vietnam Dairy Products Joint Stock Company
BOD	Board of Directors
AGM	General Meeting of Shareholders
SSC	State Securities Commission
HOSE	Ho Chi Minh City Stock Exchange
VSD	Vietnam Securities Depository

Insiders	Chairman of the Board of Directors, members of the Board of Directors, CEO, Chief Accountant; secretary of the company, person in charge of corporate governance, person authorized to disclose information.
Authorized representative	Person who is responsible for representing the Company to disclose the information. The person who discloses information is the legal representative or legally authorized person to the Company's disclosure.
Related persons	<p>According to Clause 46, Article 4, the Securities Law:  Related persons are individuals or organizations related to each other in the following cases:</p> <ul style="list-style-type: none"> <li>a) The enterprise and its insiders; a public fund, a public securities company, and an insider of such public fund or public securities company;</li> <li>b) Enterprises and organizations and individuals owning more than 10% of the voting shares or contributed capital of that enterprise;</li> <li>c) Organizations and individuals that in relation to other organizations or individuals directly or indirectly control or are controlled by such organizations or individuals or together with such organizations or individuals are under the same control;</li> <li>d) The individual and the biological parents, adoptive parents, father-in-law, mother-in-law, wife, husband, biological child, adopted child, daughter-in-law, son-in-law, biological siblings, brother-in-law, sister-in-law of such individual;</li> <li>đ) Securities investment fund management company and securities investment funds, securities investment company managed by such securities investment fund management company;</li> <li>e) Contractual relationship in which one organization or individual is the representative of the other organization or individual;</li> <li>g) Other organizations and individuals that are related persons in accordance with the Law on Enterprises.</li> </ul>

## V. CONTENTS

### V.1. PERSONS MAKING THE DISCLOSURE

1. The Company must fulfill its disclosure obligations through the Legal Representative or one (01) individual who is authorized for information disclosure of the Company.
2. In case the Company performs its disclosure obligations through an authorized person, the appointment of an authorized person to disclose shall be done as follows:
  - The CEO has a written decision authorizing 01 member in the Board of Management to perform disclosure during the CEO's absence from the Company;
  - [The HR-Admin-PR department](#), the Legal team shall make a power of attorney under Appendix 01 and the authorized recipient to provide information according to Appendix III of [Circular 96/2020/TT-BTC](#) to register and re-register the authorized person with the SSC and HOSE [within 24 hours from the effective date of the authorization](#);
  - If a disclosure event arises and both the legal representative and the authorized disclosure persons are absent, the remaining members of the Board of Management agree to appoint 1 member to implement the disclosure.

3. Investors who are required to disclose information can perform their own disclosure obligations or authorize 01 organization (Company, VSD or other organization) or 01 other individual to perform disclosure obligations as follows:
  - In case of self-disclosure, in the first time, individual investors must submit to the SSC and HOSE the information provision form specified in Appendix III issued with Circular 96/2020/ TT-BTC and be responsible for providing accurate, timely and complete information when there is a change in the contents of the Information Provision;
  - Individual investors shall submit and resubmit information about the authorized persons to the SSC and HOSE within 24 hours from the effective date of the authorization. Contents of information reports on persons authorized to disclose information include: Power of attorney to disclose information according to the form specified in Appendix II and Information provision form in Appendix III issued together with Circular 96/2020/ TT-BTC.

## **V.2. INFORMATION DISCLOSURE OF THE COMPANY**

### **V.2. 1. PRINCIPLES OF IMPLEMENTATION OF DISCLOSURE**

1. The contents of published information must be clear, complete, accurate, timely and comply with the provisions of law.
2. The authorized representative will be responsible for the information to disclose. In case there is a change in the published information content, the authorized representative must promptly and fully announce the contents of the change and the reason for the change compared to the previously published information.
3. The main language of disclosure is Vietnamese. The Company encourages disclosure in English simultaneously with Vietnamese and English language for reference only. In case the disclosure follows the Securities Law according to the form prescribed by the SSC, HOSE and VSD, it shall apply according to that form.
4. When the disclosure content has been signed by the authorized representative, the company's publication is prescribed as follows:
  - IR: send disclosure to exchange market management agencies such as SSC, HOSE, VSD, shareholders and investors, and [send the Communication Department to post information on the website](#);
  - PR: send disclosure (if any) to the mass media. All departments and subordinate units are not allowed to send information to the mass media without the consideration of the Director of [the HR-Admin-PR department](#), the PR team, and / or the authorized representative.

### **V.2.2. FORM AND MEANS OF PUBLICATION**

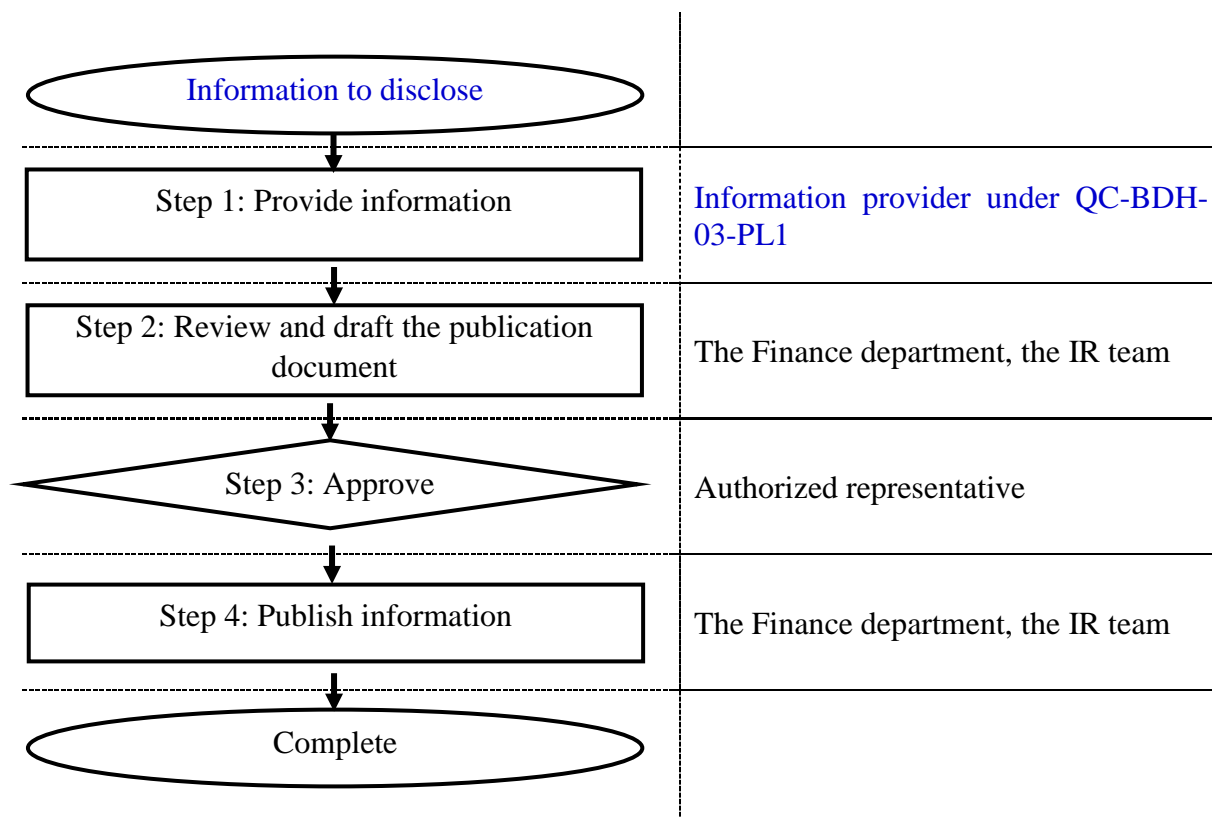
1. Published information is expressed in the form of documents, publications, articles in newspapers, electronics, reports, interviews, electronic data using digital signatures... Electronic data information must use Unicode encodings.
2. Means of information disclosure include:
  - Website of the Company;
  - Information disclosure portals of SSC, HOSE, VSD;
  - Other mass media as prescribed by law (print newspapers, electronic newspapers...).
3. The website used for publication, the fax number/ email address used to transfer the Information must be notified and registered with the SSC, HOSE
4. In case there is a change related to the website address or changes on the website leading to disruption of information published to investors, [the Marketing department](#), the CD team needs to

inform [the Finance department](#), the IR team to send a written notice to the SSC and HOSE within three (03) working days from the date of change.

### V.2.3. INFORMATION DISCLOSURE POLICIES

#### V.2.3.1. Disclosure under the Securities Law:

##### V.2.3.1.1. Disclosure flowchart:



##### V.2.3.1.2. Procedure of disclosure:

###### Step 1. Provide information

- The list of information disclosed under the Securities Law, the person in charge of providing the information and the deadline for providing information are presented in *Appendix 1: List of information disclosed under the securities law - QC-BDH-03-PL1*;
- Periodically or occasionally, the person in charge of providing information is responsible for transferring the information to the Finance department, the IR team. Information is presented in written form, together with soft copies (Word, Excel, PDF...);
- The person in charge of providing information transfers information to the Finance department, the IR team as soon as possible from the beginning of event but no later than 15:00 on the last day must be disclosure. Content provided to the Finance department, the IR team must be in Vietnamese and English.

###### Step 2. Review and draft publication documents

- [The Finance department](#), IR team is responsible for the adequacy and compliance with the law for the information to be published and drafts the publication document according to the form in

the regulations and guidelines of the Law on Securities, SSC, HOSE, VSD.

### Step 3. Approval

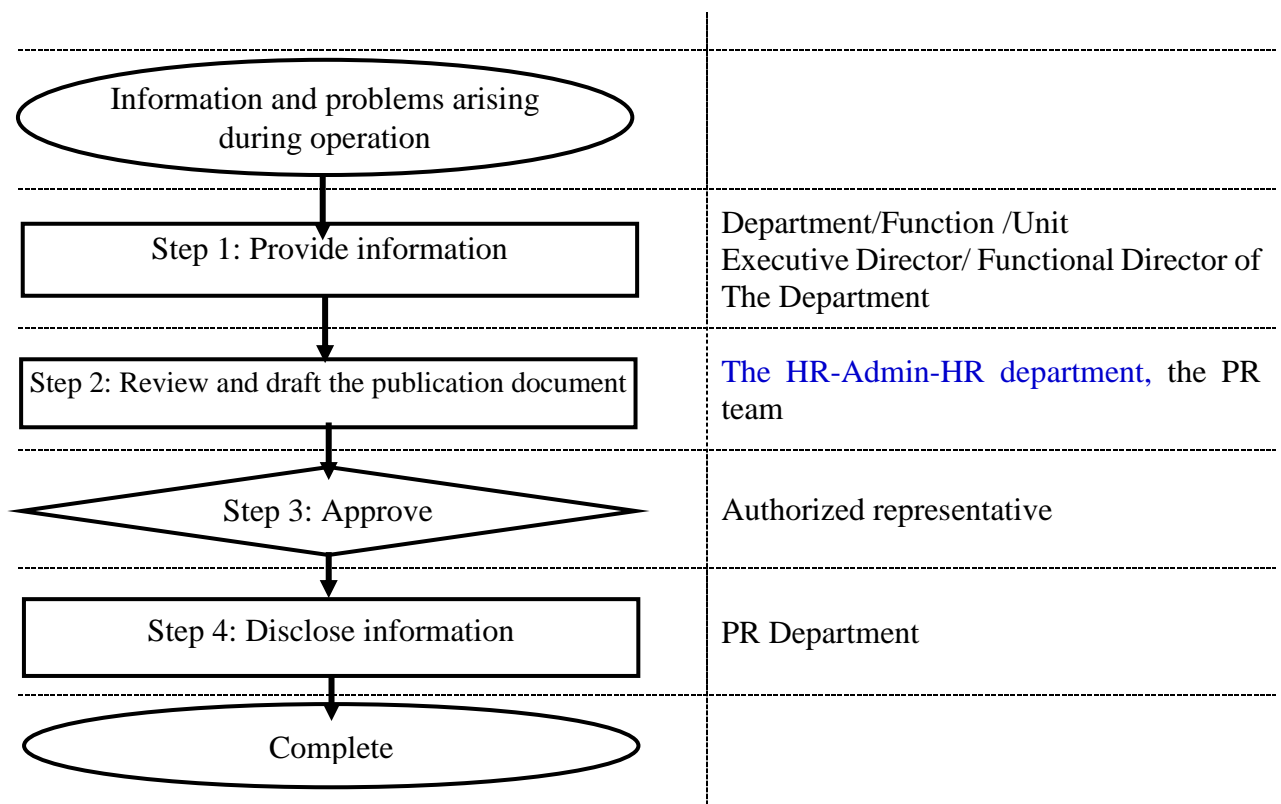
- The Finance department, the IR team submits to the authorized representative for review and approval.
- Particularly for quarterly, semi-annual and annual financial statements (separately and consolidated, including the explanation of fluctuations in business results), the Finance department, the Financial accounting team is responsible for transferring to the Audit Committee of the BOD for review before submitting it to the CEO for signature and transferring it to the Finance department, the IR team for information disclosure.

### Step 4. Disclosure

- The Finance department, the IR team sends the disclosure to the regulatory agencies as prescribed, and Communication Department to post on the company's official website and the HR-Admin-PR department, the PR team for posting on other mass media (if any) simultaneously.

#### V.2.3.2. Disclosure of information to the mass media:

##### V.2.3.2.1. Information disclosure flowchart:



##### V.2.3.2.2. Procedure of information disclosure:

#### Step 1. Provide information

- When arising information that: (1) may have a positive impact on the company's image, brand, reputation, communication (e.g., Awards, Achievements, New Innovations,...) or (2) may have a negative impact on the Company (Incidents, Complaints, Violations, Notices from the authorities...); or (3) need/should be proactively disclosed by the Company: The functional

director of the department/unit must immediately report to the relevant Executive Director (if any);

- The Executive Director (if any) or the Director of Department/Unit considers the nature and materiality of the information, if necessary, to transfer the information to the HR-Admin-PR department, the PR team and report to the CEO.

### **Step 2. Review and draft publication documents**

- When the CEO deems it necessary to implement the disclosure or according to the proposal of the HR-Admin-PR department, the PR team, the Executive Director (if any) or the Director of the Department/Unit must provide sufficient and truthful content of information and issues arising for the HR-Admin-PR department, the PR team to draft the information disclosure.
- The information before being approved for official publication must be reviewed by the relevant departments for accuracy and completeness.

### **Step 3. Approval**

- The form of publication, the content of the press release, the content of the interview and the interviewee (if any) must be approved by the Executive Director of External Affairs or the CEO.

### **Step 4. Disclosure**

- Information disclosure is carried out in one of the following forms but is not limited to:
  - o Transfer of written information to the Mass Media;
  - o Conduct interviews to post news or articles;
  - o Conduct interviews and reports in the form of video recordings and voice recordings.
- The HR-Admin-PR department, the PR team is responsible for carrying out the relevant procedures for the implementation of the publication and informing the relevant departments when the Mass Media officially reports the news, and at the same time notifying the content of the Disclosure Information to the Finance department, the IR team;
- In case the Mass Media reports that there is a misleading in the Company's Information, the HR-Admin-PR department, the PR team is responsible for coordinating with the related Department and / or the interviewee to resolve and make timely adjustments. If the misrepresentation of information is considered serious and may affect the Company, the HR-Admin-PR department, the PR team must report to the Executive Director of HR-Admin-PR for advice on resolution.

#### **V.2.3.3. Suspension of Disclosure:**

Disclosure is entitled to suspend disclosure in case due to force majeure reasons (natural disasters, fires...). Authorized representative must report to the SSC and HOSE on the suspension of disclosure immediately after the event, clearly stating the reasons for the suspension of disclosure, and at the same time announce the suspension of disclosure;

As soon as the force majeure situation has been overcome, the authorized representative is responsible for fully disclosing information that has not been previously published in accordance with the law.

### **V.3. DISCLOSURE OF INFORMATION OF INVESTORS SUBJECT TO INFORMATION DISCLOSURE**

Investors subject to disclosure of information include:

- Insiders of public companies as prescribed in Clause 45 Article 4 of the Law on Securities and related parties;
- Major shareholders, related parties owning more than 5% of the voting shares of a public company;
- Foreign investors own 5% or more of the voting shares of 01 issuer;
- Shareholders and related parties buy to own more than 5% of the voting shares of a public company;
- Organizations and individuals that make public offers of public companies.

The list of information disclosed under the Securities Law, the authorized representative and the deadline for providing the information is presented in *Appendix 1: The list of information disclosed under the securities law QC-BDH-03* attached to this Act.

## **VI. ORGANIZATION OF IMPLEMENTATION AND EFFECTIVENESS**

### **VI.1. ARCHIVE AND PRESERVATION OF DISCLOSED INFORMATION**

Disclosed information must be stored at the Head Office of the Company in the form of documents, electronic files, data, videotapes, audio tapes, articles ...

Responsibility:

- **The Finance department**, the IR team: responsible for archiving information disclosure according to the Securities Law;
- **The HR-Admin-PR department**, the PR team: responsible for archiving information disclosure for mass media.

The preservation and storage of published information must comply with the provisions of laws or policies on current information storage of the Company.

The time for storing published information shall comply with the following provisions:

- Periodically published information must be stored in writing (if any) and electronic data for at least 10 years, and kept on the website for at least 05 years;
- Unusual or required information disclosure must be kept on the website for at least 05 years.

### **VI.2. ENFORCEMENT PROVISIONS**

No individual may publish any Information and in any form on behalf of the Company without the authorization of the CEO, except in cases where self-disclosure is required by law.

Depending on the nature and seriousness of violations of this policy, it will be considered for disciplinary action and sanctions according to the Company's internal rules and may be handled in accordance with other provisions of law. If the violation results in the Company being damaged, the violating individual must pay compensation in accordance with the law.

**This Disclosure Regulation is disseminated to (i) authorized representative, (ii) the information provider, and (iii) all employees of departments/units throughout the Company.**



## APPENDIX 1: LIST OF INFORMATION DISCLOSED BY THE COMPANY UNDER THE SECURITIES LAW

### A. PERIODIC DISCLOSURE OF INFORMATION

No	Contents of information disclosure	Person in charge of providing information	Information disclosure deadline	Information disclosure channels
<b>1</b>	<b>Financial Statements</b>			
1.1	<ul style="list-style-type: none"> <li>- The semi-annual separate and consolidated financial statements (06 months) have been reviewed by an independent auditor.</li> <li>- And explanation of: <ul style="list-style-type: none"> <li>▪ Profit after tax varies from 10% or more compared to the same period last year.</li> <li>▪ Profit after tax in the reporting period suffered a loss, or profit in the previous period but loss this period or vice versa.</li> <li>▪ Difference before and after an audit profit after tax of 5% or more.</li> </ul> </li> <li>- Written explanation of qualified audit opinion of financial statements.</li> </ul>	The Finance department, the Financial accounting team	Within 05 days after the auditor signs the report but must not exceed 45 days after the end of the first 06 months of the fiscal year	SSC, HOSE, Company website
1.2	<ul style="list-style-type: none"> <li>- The quarterly separate and consolidated financial statements (if these financial statements are audited and disclosed in time, then unaudited financial statements are not required to disclosed).</li> <li>- And the same exposition as mentioned at Note 1.1 above</li> </ul>	The Finance department, the Financial accounting team	Within 20 days after the end of the quarter or 05 days after the auditor signs the report but must not exceed 45 days after the end of the quarter	SSC, HOSE, Company website
1.3	<ul style="list-style-type: none"> <li>- Separate and consolidated audited financial statements for the year.</li> <li>- And the same exposition as mentioned at Note 1.1 above</li> </ul>	The Finance department, the Financial accounting team	Within 10 days after the auditor signs the report but not more than 90 days after the end of the fiscal year	SSC, HOSE, Company website
<b>2</b>	<b>Annual Report: according to Appendix 04, Circular 96/2020/TT-BTC</b>	The PIC composes and collects contents per approval by the CEO	Within 20 days after the financial statements but not more than 110 days	SSC, HOSE,



No	Contents of information disclosure	Person in charge of providing information	Information disclosure deadline	Information disclosure channels
			after the end of the fiscal year.	Company website
<b>3</b>	<b>Annual and Unusual AGM (Disclose all meeting materials)</b>			
	- Information Disclosure on AGM meeting	Company Secretariat	<b>20 days before the last day of registration to hold AGM (Point b, Clause 4, Article 11 Circular 96/2020/TT-BTC)</b>	SSC, HOSE, Company website
	- Send a letter to finalize the list of shareholders exercising their right to attend the AGM	<b>The Finance department, Finance team</b>	<b>The list of people attending the AGM shall be made no more than 10 days before sending a meeting invitation if the Charter of the company provides for a shorter time limit (Clause 1, Article 141 of the Law on Enterprises)</b>	VSD
	- Publish all meeting documents such as: meeting invitation notice, meeting agenda, meeting materials, voting votes, list and information of candidates if there are elected members of the Board of Directors, Supervisory Board, draft resolutions for each issue in the meeting agenda	According to the assignment of work in the decision by the CEO to establish the Organizing Committee of the AGM	<b>21 days before the AGM (Point a Clause 3 Article 10 Circular 96/2020/TT-BTC)</b>	Company Website, HOSE, SSC
	- Minutes and Resolutions of the AGM after the meeting is completed	Company Secretariat	24 hours	SSC, HOSE, Company website
<b>4</b>	<b>Report on corporate governance semi-annually and annually</b>	Company Secretariat	No later than 30/7 and 30/1 annually.	SSC, HOSE,

No	Contents of information disclosure	Person in charge of providing information	Information disclosure deadline	Information disclosure channels
	(According to Appendix V of Circular 96/2020/TT-BTC, including 02 reports: 1 copy with complete information and 1 copy without personal information for Information disclosure and Form NY-02 of listing Regulation 2022 of HOSE).			Company website
5	<b>Securities offering and issuance of additional shares</b> Depending on the content of each stock offering/issuance, in accordance with the current detailed policies on Information disclosure, the results of the offering are as follows:	- The Company Secretariat in charge of the Resolution of the AGM and the Board of Directors - <a href="#">The Finance department</a> , Finance team in charge of other issuance procedures		SSC, HOSE, Company website
	- Private placement: Comply with Clause 3, Chapter II - Decree 155/2020/ND-CP		10 days from the closing date of the offering	
	- Public offering: Comply with Clause 2, Chapter II - Decree 155/2020/ND-CP		- Information disclosure on the offering: 07 working days from the effective date of the securities offering to the public - Information Disclosure on the results of the offering: 10 days from the date of completion of the offering.	
	- Issuance of shares for swap: Comply with Clause 4, Chapter II – Decree 155/2020/ND-CP			
	- Issuance of bonus shares to existing shareholders (Increase of share capital from equity or), issuance of shares to pay dividends, issuance of ESOPs to employees and issuance of shares in other cases. Comply with Clause 5, Chapter II – Decree 155/2020/ND-CP		Follow the detailed instructions according to <a href="#">Circular 118/2020/ TT-BTC, Regulation on Information disclosure at Circular 96/2020/TT-</a>	

No	Contents of information disclosure	Person in charge of providing information	Information disclosure deadline	Information disclosure channels
			BTC, Regulation on the Exercise of VSD Rights No. 109 / QD-VSD	
6	<b>Post-issuance capital usage report</b> - Public offerings for the capital raising as prescribed in Section a, Clause 1, Article 9 of Decree 155/2020/ND-CP (Form No. 01 of appendix attached to ND)	The Finance department, Finance team	Periodically 06 months after issuance and reporting until the full disbursement of raised capital, within 05 working days from the end of the reporting period	SSC, HOSE, Company website
	- In case there is a change in the purpose of using capital compared to the contents stated in the prospectus, the issuer must notify the board of directors about the reasons and decisions of the Board of Directors on the change as prescribed in Section a, Clause 3, Article 9 of Decree 155/2020/ND-CP (Form No. 02 of the Appendix attached to the investor)		24 hours from the time of decision	
7	<b>Changes in foreign ownership limit</b> (Comply with Articles 141 and 142 of Decree 155/2020/ND-CP and Clause 2, Article 13 of Circular 96/2020/TT-BTC)	The HR-Admin-PR department, the Legal team	Within 1 day from the date of receipt of approval by the SSC	SSC, HOSE, VSD and Company website

## B. UNUSUAL INFORMATION DISCLOSURE

- Information Disclosure time: **24 hours** from the time event begins unless otherwise stated.
- Information disclosure form: SSC, HOSE and company website.
- **Form: Appendix VI attached to HOSE Regulation 21/QD-SGDVN unless otherwise instructed.**

No	Contents of information disclosure	Person in charge of providing information
<b>1</b>	<b>The following events when Information disclosure must clearly state the event that occurred, the cause and mitigation (if any).</b>	
a.	The company's account at a foreign bank or branch is blocked at the request of a competent authority or when the payment service provider detects signs of fraud or violation of laws related to payment accounts; the account is allowed to resume operation after being blocked in the cases specified at this point;	<b>The Finance department</b> , the Financial accounting team
b.	Upon receipt of a written statement from a competent state agency or when the company submit a resolution on partial or complete suspension of business activities; change the contents of enterprise registration; revocation of the Certificate of Business Registration; amend, supplement or suspend, revoke the certificate of establishment and operation or operation certificate;	- Company Secretariat - <b>The HR-Admin-PR department</b> , the Legal team <b>(Form of Appendix III attached to HOSE Regulation 21/QD-SGDVN)</b>
c.	Approving the decision of the Extraordinary General Meeting of Shareholders. Publication documents include: Resolutions of the General Meeting of Shareholders, meeting minutes and documents attached to minutes, resolutions or vote counting minutes (in case of collecting written opinions of shareholders). In case the AGM approves the delisting, the company must publish information about the delisting together with the approval rate of shareholders who are not major shareholders;	Company Secretariat
d.	The decision to repurchase shares of the company or sell treasury shares; the date of exercise of the right to purchase shares of the bond holder accompanied by the right to purchase shares or the date of conversion of convertible bond; decisions on offshore securities offerings and decisions related to securities offerings and issuances;	Company Secretariat

No	Contents of information disclosure	Person in charge of providing information
e.	Decide on the dividend payout ratio, form of dividend payment, dividend payment period; decide on stock split or reverse stock split;	Company Secretariat
f.	Decide on the restructure of the enterprise (division, separation, acquisition, merger, change in business model), dissolution or bankruptcy of the enterprise; change the tax code, change the company name, the seal of the company; change of location; new establishment or closure of head offices, branches, factories, representative offices; promulgate, amend and supplement the Charter; the company's medium-term development strategy, plan and annual business plan;	Company Secretariat <a href="#">The HR-Admin-PR department</a> , the Legal team
g.	Decide to change the accounting period or applicable accounting policies (except for cases where changes in applicable accounting policies are caused by changes in legal regulations); notify that the auditing enterprise has signed a contract to audit the annual financial statements or changed the audit enterprise (after signing the contract); the termination of the signed audit contract;	<a href="#">The Finance department</a> , the Financial accounting team
h.	The decision to contribute capital to establish or buy to increase ownership in a company leads to that company becoming a subsidiary, affiliated company or sells to reduce the percentage of ownership in a subsidiary or affiliate leading to that company no longer being a subsidiary, affiliated companies or dissolution of subsidiaries or affiliates;	Company Secretariat
i.	Decision of the AGM or the Board of Directors approving contracts and transactions between the company and internal people, related parties of insiders or related parties of the company;	Company Secretariat
j.	When there is a change in the number of shares with voting rights. The timing of disclosure is as follows: <ul style="list-style-type: none"> <li>- In case the company issues more shares or converts bonds or preferred shares into shares, from the time the company reports to the State Securities Commission on the results of issuance and conversion results in accordance with the law on securities issuance;</li> <li>- In case the company buys back its own shares or sells treasury shares, from the time the company reports the transaction results in accordance with the law on repurchase of its own shares or sells treasury shares;</li> <li>- In case the company repurchases shares of employees in accordance with the policies on issuing shares to employees of the company or repurchases odd lot shares at the request of shareholders, the Company publishes information within the first 10 days of the month on the basis of completed transactions and updated to the date of information disclosure;</li> </ul>	<a href="#">The Finance department</a> , Finance team ( <a href="#">Form of Appendix V attached to HOSE Regulation 21/QD-SGDVN</a> )

No	Contents of information disclosure	Person in charge of providing information
k.	<p>The company changes, makes new appointments, reappoints, dismisses insiders; receive a resignation letter from an insider (the company needs to clearly state the effective time as prescribed in the Law on Enterprises and the company's charter). At the same time, the company shall send to the State Securities Commission and the Stock Exchange a copy of the information provided by the new insider in the prescribed form (if any);</p> <p>Note: Implement the Information disclosure within 24 hours after receiving the resignation letter of a member of the Board of Directors and the Supervisory Board. Within 03 working days from the it date on the change of personnel, send to HOSE the information disclosure (in case of appointment of new insiders) and the list of internal and related parties.</p>	<p>Company Secretariat (Form of Appendix I attached to HOSE Regulation 21/QD-SGDVN with a new insider information provision according to Appendix III in Circular No. 96/2020/TT-BTC)</p>
l.	Decide to buy, sell assets or carry out transactions with a value greater than 10% of the total assets of the company based on the last year's consolidated financial statements audited or the the most recent 6-month financial statements reviewed;	Company Secretariat
m.	Upon receipt of a decision to prosecute against the company, its insiders; detention and examination of criminal liability for internal persons of the company;	The HR-Admin-PR department, the Legal team
n.	Upon receipt of the judgment, the decision has the force of law of the Court regarding the operation of the company; Decision on sanctioning violations of tax laws;	<p>The HR-Admin-PR department, the Legal team</p> <p>The Finance department, the Financial accounting team and Tax team</p>
o.	The company receives a notice from the Court to accept the application to open enterprise bankruptcy proceedings;	The HR-Admin-PR department, the Legal team

No	Contents of information disclosure	Person in charge of providing information
p.	In case the company is aware of an event or information that affects the price of its own securities, the company must confirm or correct such event or information;	- Company Secretariat - <a href="#">The Finance department</a> , IR team
q.	When other events occur that have a great impact on production, business or management of the company;	Related departments
r.	Approved or delisted at foreign stock exchanges.	Company Secretariat
s.	Decide to increase or decrease the charter capital;	Company Secretariat
t.	Decide to contribute capital to an organization, project, loan, loan or other transaction with a value of 10% or more of the total assets of the company in the most recent audited financial statements or the most recent semi-annual financial statements reviewed (based on the consolidated financial statements);	Company Secretariat
u.	The 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 contributed capital before the time of capital contribution).	Company Secretariat
<b>2</b>	Disclosure of information on the Extraordinary AGM or the adoption of a Resolution of the AGM in the form of collecting written opinions of shareholders <ul style="list-style-type: none"> <li>- The publication of information about the Extraordinary General Meeting of Shareholders;</li> <li>- In case of collecting opinions of the AGM in writing, at least 10 days before the deadline, the opinion form must be sent back if the company's charter does not provide for another longer period, the company must publish it on its website, and at the same time send it to all shareholders for comments, draft resolution of the AGM and documents explaining the draft resolution.</li> </ul>	Company Secretariat
<b>3</b>	Disclosure of information relating to the date of last registration of the exercise of rights to existing shareholders: <ul style="list-style-type: none"> <li>- The Company discloses information about the expected last registration date of exercise of rights to existing shareholders at least 10 days prior to the expected last registration date;</li> <li>- The Company publishes information on the expected last registration date exercising the right for existing shareholders to attend the AGM at least 20 days prior to the expected last registration date.</li> </ul>	- The Secretariat oversees the resolution of the AGM/BOD. - <a href="#">The Finance department</a> , Finance team oversees other detailed procedures.



No	Contents of information disclosure	Person in charge of providing information
<b>4</b>	<b>Disclosure of information when buying and selling treasury shares</b>	
a.	Purchase/ redeem ESOP shares in accordance with the Company's share issuance policies	<ul style="list-style-type: none"> <li>- <a href="#">The HR-Admin-PR department</a>, Human Resources team</li> <li>- <a href="#">The Finance department</a>, Finance team oversees other detailed procedures.</li> </ul>
b.	<p>Buying and selling shares of the Company in other cases.</p> <p>In case the company repurchases its own shares, after paying off the repurchased shares, if the total book value of assets decreases by more than 10%, the company must notify all creditors and disclose the information within 15 days, from the date of completion of the obligation to pay the repurchase of shares.</p>	<ul style="list-style-type: none"> <li>- The Secretariat oversees the resolution of the AGM/BOD.</li> <li>- <a href="#">The Finance department</a>, Finance team oversees other detailed procedures.</li> </ul>
<b>5</b>	<b>Disclosure of information in other special cases</b>	
a	<p><b>Disclosure of information on offering, issuance, listing, transaction registration and capital use reports</b></p> <p>A public company that makes a private offering, public offering, issues securities, lists and registers transactions to fulfill the obligation to disclose information on offering, issuance, listing, transaction registration and capital use reports in accordance with the law on offering, issuing securities, listing, registering securities trading.</p>	Company Secretariat
b	<p><b>Disclosure of information on foreign ownership</b></p> <p>A public company must disclose information about its foreign ownership limit and changes related to this ownership on the company's website, the Stock Exchange, the Vietnam Securities Depository and the Information disclosure system of the State Securities Commission in accordance with the securities Act specifying the guidelines for investment activities.</p>	Company Secretariat

### **C. DISCLOSURE OF INFORMATION UPON REQUEST**

1. In the following cases, the Company discloses information within 24 hours after receiving the request of the SSC, HOSE:
  - a) When an event seriously affects the legitimate interests of investors;
  - b) There is information regarding the Company that greatly affects the price of securities and it is necessary to confirm such information.
2. The content of information published upon request must clearly state the event requested by the SSC and HOSE; the cause and the Company's assessment of the truthfulness of that event, and mitigation (if any).

### **D. DISCLOSURE OF INFORMATION OF INVESTORS SUBJECT TO INFORMATION DISCLOSURE**

#### **1. DISCLOSURE OF INFORMATION ON STOCK OWNERSHIP OF MAJOR SHAREHOLDERS**

- a) Major shareholders, related parties owning 5% or more of the Company's voting shares must disclose information and report on the transaction of company stock, the equity fund, the SSC and the HOSE within 05 working days from the date of becoming or no longer a major shareholder or when there is a change in the number of shares ownership exceed 1% of the voting shares;
- b) The provisions of Clause a of this Article D.1 do not apply to cases of changes in the holding ratio of outstanding shares with voting rights arising from the Company trading treasury shares or issuing additional shares;
- c) The Investor Relations Department is responsible for coordinating with the Communications Department to publish on the company's website within 03 working days after receiving the report related to the change in the share ownership ratio of the subjects specified in this Article D.1.

#### **2. DISCLOSURE OF TRANSACTION INFORMATION OF THE COMPANY'S INSIDERS AND RELATED PARTIES**

- a) Insiders of the Company and related parties of such persons (hereinafter collectively referred to as related parties) must report before and after the transaction to the SSC, HOSE and the Company when the expected transaction value during the day is above VND 50 million or the expected transaction value in each month is above VND 200 million at face value, including the case of transfer not through the transaction system at, specifically as follows:
  - At least 03 working days before the expected transaction date, insiders and related parties must report on the expected transaction according to the form specified in Appendix XIII issued together with Circular 96/2020/ TT-BTC;
  - The deadline for making a transaction must not exceed 30 days from the date of registration for transaction execution. Insiders and related parties must perform according to the time, volume and value as HOSE stated and may only make the first transaction on the trading day immediately after the date of information published from HOSE;
  - In case of carrying out purchase transactions in stock issuances or public offer transactions, the persons subject to information disclosure as prescribed in this Article D.2 are exempt from the obligations specified in this Clause and comply with the law on offering and issuance, public offers;

- Insiders and related parties may not simultaneously register, buy and sell shares in the same registration and transaction and may only register and make subsequent transactions when the previous transaction has been reported;
  - Within 05 working days from the date of completion of the transaction (in case the transaction ends before the registration deadline) or the end of the expected transaction period, insiders and related parties must report on the transaction results and explain the reasons for not being able to perform the transaction or not fulfilling the registered volume (if any) according to the prescribed form, regulations as prescribed in Appendix XIII issued together with Circular 96/2020/TT-BTC;
  - Internal persons and related parties who are subject to reporting and Information disclosure as prescribed in this Clause and who are subject to reporting and Information disclosure as prescribed in Article D.1 of this Regulation must only fulfill Information disclosure obligations applicable to internal persons and related parties.
- b) Insiders and related parties are not subject to reporting and Information disclosure as prescribed in Clause a of Article D.2 but are subject to reporting and Information disclosure as prescribed in Article D.1 of this Regulation, they must fulfill the obligation to report and Information disclosure as prescribed in Article D.1.
  - c) The provisions on Information disclosure obligations at Clause a of this Article D.2 do not apply to cases where at the expense of failure to meet the margin call, brokerage companies sell shares of customers who are internal members of the company.
  - d) In case after registering transactions, the transaction registration subject is no longer an insider of the company or a related person of these objects, the transaction registration subject must still make a report and Information disclosure as prescribed in Clause a in this D.2.
  - e) In case the parent company, political organizations, socio-political organizations (trade unions, youth unions ...), individuals hold other management position as prescribed in the company's charter that they must conduct disclosure on transactions of insiders and related parties.
  - f) The Investor Relations Department is responsible for supporting internal people who are members of the Company's Executive Board in disclosing transactions, and at the same time coordinate with the Communications Department to publish on the company's website within 03 working days after receiving reports related to internal transactions of insiders and related parties as prescribed in this Article D.2.

### **3. DISCLOSURE OF INFORMATION ABOUT PUBLIC OFFERINGS**

Organizations and individuals offering to buy publicly and the company being offered to buy must comply with the provisions of the Securities Law and the guiding documents.