

PETROVIETNAM
PETROVIETNAM CAMAU FERTILIZER JOINT STOCK COMPANY



REGULATION ON INFORMATION DISCLOSURE

No: 2023 - HĐQT - QC - CBTT

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of the Board of Directors)*

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**CHAPTER I:
GENERAL PROVISIONS**

Article 1. Scope of regulation, subjects of application.

1. Scope:

This regulation governs the following activities of PetroVietnam Ca Mau Fertilizer Joint Stock Company:

- a. Information disclosure on the stock market in accordance with the law.
- b. Statement and publication of information on mass media.

2. Subjects:

- a. Investors subject to information disclosure in accordance with law.
- b. Units and individuals involved in information disclosure on the stock market and mass media.

Article 2. Definitions.

In this Regulation, the terms/words used in this document are abbreviated and understood as follows:

No.	Terms/ Words	Abbreviations	Explanation
1.	Express	PVCFC	PetroVietnam Ca Mau Fertilizer Joint Stock Company
2.		GMS	General Meeting of Shareholders
3.		SM	Stock market
4.		BOD	Board of Directors of PetroVietnam Ca Mau Fertilizer Joint Stock Company
5.		FS	Financial statements
6.	Person authorized to disclose information		The person authorized by the legal representative to disclose information and registered as prescribed by law.
7.	Company's insiders		Including: <ul style="list-style-type: none"> - Chairman of the Board of Directors; - Members of the Board of Directors; - Chairman of the Supervisory Board; - Supervisory Board members; - General Director, Deputy General Director; - Chief accountant; - Legal representative, person authorized to disclose information; - Corporate governance managers; - Company Secretary.
8.	Related person		Is an organization or individual as prescribed in Clause 46, Article 4 of Law on securities 2019.

No.	Terms/ Words	Abbreviations	Explanation
9.	Investors subject to information disclosure		Including: - Investor is an insider of PVCFC and a related person of the insider; - Major shareholders, groups of related persons owning 5% or more of the outstanding voting shares of PVCFC; - Investors or groups of related investors who buy to own 5% or more of PVCFC's shares; - Organizations and individuals make public offers to buy shares of PVCFC.
10.	Major shareholders		Are shareholders who owns 5% or more of PVCFC's voting shares.
11.	ETF	ETF	Exchange-Traded Fund, referred to as ETF, is a fund formed from exchanging a portfolio of structured securities for fund certificates.
12.	Subjects of information disclosure		Are organizations or individuals as prescribed in Clause 1, Article 118 of Law on securities 2019.

Article 3. References.

1. Press Law No. 103/2016/QH13 dated April 5, 2016.
2. Law on Enterprises No. 59/2020/QH14 dated June 17, 2020;
3. Law on securities No. 54/2019/QH14 dated November 26, 2019.
4. Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Law on Securities.
5. Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market.
6. Decree No. 09/2017/ND-CP dated February 9, 2017, effective from March 30, 2017, detailing the making of statements and provision of information by state administrative agencies to the press.
7. The Company's Charter.

Article 4. General principles.

1. The disclosure of information on the stock market and mass media must be complete, accurate, timely and in accordance with the law and this Regulation.
2. Information disclosure shall be done by a competent person.
3. Information shall be approved by competent persons before disclosing information on the stock market and mass media.

CHAPTER II: DISCLOSURE OF INFORMATION ON THE STOCK MARKET

Article 5. Principles of disclosure of information on the stock market.

1. Information disclosure must be complete, accurate and timely in accordance with the law. Disclosure of personal information includes: Citizen identification card, ID card, valid passport, contact address, permanent residence address, phone number, fax number, email, securities trading account number, securities depository account number, bank account number.

2. Subjects disclosing information shall be responsible before the law for the content of information disclosure. In case there is a change in the content of published information, the subject disclosing information shall promptly and fully disclose the changed content and the

reasons for the change compared to the previously published information.

3. When disclosing information, subjects disclosing information in accordance with this Regulation shall also report to the State Security Commission of Vietnam and Ho Chi Minh Stock Exchange, the content of information disclosure, including all information according to regulations.

4. The organization's information disclosure shall be done by the legal representative or person authorized to disclose information. The disclosure of personal information is done by the individual themselves or authorized to another organization or individual. Information disclosure by information disclosure makers is specified in Article 6 of Circular No. 96/2020/TT-BTC.

5. Subjects disclosing information are responsible for preserving and storing reported and published information according to the following regulations: Periodically disclosed information shall be kept in written form (if any) and electronic data for at least 10 years. This information must be stored and accessible on the Company's website for a minimum of 5 years. Information disclosed irregularly, upon request or for other activities shall be stored and accessible on PVCFC's website for a minimum of 5 years.

6. The language of information disclosed on the stock market is Vietnamese. The Stock Exchange and Vietnam Securities Depository and Clearing Corporation disclose information in Vietnamese and English. In case of information disclosure in Vietnamese and English, the content of information disclosed in English is for reference only.

Article 6. Information disclosure makers.

1. The General Director is the person who makes the information disclosure and is responsible before the law for the completeness, accuracy and timeliness of the disclosed information.

2. The General Director makes information disclosure directly or through 01 authorized individual (called the authorized person to disclose information). Registration and re-registration of a legal representative or person authorized to disclose information according to Appendix I issued with Circular No. 96/2020/TT-BTC along with the Information provision of the legal representative or person authorized to disclose information according to Appendix III issued with Circular No. 96/2020/TT-BTC for the State Security Commission of Vietnam and Ho Chi Minh Stock Exchange within at least 24 hours before the authorization taking effect.

3. In case of arising any event that requires information disclosure and both the General Director and the person authorized to disclose information (according to Clause 1 and Clause 2 of this Article) are absent, then:

a. The person authorized by the General Director to handle the Company's affairs is responsible for disclosing information.

b. The unit in charge of the event and the Investor relation team shall report to the Board of Directors to appoint a person to disclose information if the General Director does not authorize another person to operate the Company.

Article 7. Means of information disclosure.

1. Means of information disclosure include:

- a. PVCFC's website.
- b. Information disclosure system of the State Security Commission of Vietnam.
- c. Stock Exchange's website.
- d. Other mass media as prescribed by law (printed newspapers, electronic newspapers, etc.).

2. Information disclosure on PVCFC's website is made according to the following regulations:

a. PVCFC reports to the State Securities Commission of Vietnam, the Stock Exchange and publicly discloses the website address and any changes related to this address within 03 business days from the date of completion of the website or date of change to the website address.

b. The website shall have content about business lines and content that must be publicly disclosed on the National business registration portal according to the Law on enterprises and any changes to these contents; separate section on shareholder (investor) relations, in which the Company's Charter, internal regulation on corporate governance, the regulation on operation of the Board of Directors, and the regulation on operation of the Supervisory Board, the regulation on Information disclosure, Prospectus (if any) shall be disclosed and information disclosed periodically, irregularly and as required by law.

c. The website shall display the time information is posted, and shall ensure that investors may easily search and access data on the website.

3. In case the obligation to disclose information arises on days off or holidays according to the law, the Company shall disclose information on the Company's website and fully fulfill the obligation to disclose information in accordance with law on a business day immediately following a day off or holiday, etc.

4. The disclosure of information on the information disclosure system of the State Securities Commission and the website of the Stock Exchange is made in accordance with the instructions of the State Securities Commission of Vietnam and the Stock Exchange.

Article 8. Postponement of information disclosure.

1. The Company and related subjects are allowed to temporarily postpone information disclosure in case of force majeure such as natural disasters, fires, wars, epidemics and other force majeure events. The company and related subjects shall report to the State Securities Commission and Ho Chi Minh Stock Exchange about the temporary postponement of information disclosure immediately upon the occurrence of the event, clearly stating the reason for the postponement of information disclosure, and announce the postponement of information disclosure.

2. Immediately upon overcoming the force majeure, the Company and related subjects are responsible for fully disclosing information not previously disclosed in accordance with the law.

**SECTION 1:
PERIODIC INFORMATION DISCLOSURE**

Article 9. Disclosure of financial statements.

1. Disclosure of annual financial statements:

The company shall publish annual financial statements that have been audited by an approved auditing organization according to the following principles:

a. The financial statements shall include all reports, appendices and notes in accordance with the law on corporate accounting.

b. The Company shall disclose information about the audited annual financial statements, including the audit report on those financial statements and the Company's written explanation in case the auditing organization gives an opinion not an unqualified opinion on the financial statements.

c. Deadline for disclosure of annual financial statements:

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. Disclosure of semi-annual financial statements:

a. The company shall publish semi-annual financial statements that have been reviewed by an approved auditing organization.

b. Semi-annual financial statements shall be full-form mid-year financial statements according to Accounting Standards of "Mid-year financial statements", presenting financial data for the first 6 months of the Company's fiscal year, prepared according to the provisions of Point a, Clause 1 of this Article. Semi-annual financial statements shall be reviewed in accordance with Standards on review of financial statements. The full text of the semi-annual financial statements shall be fully disclosed, accompanied by the review conclusion and the Company's written explanation in case the review conclusion is not an unqualified opinion.

c. Deadline for disclosure of semi-annual financial statements:

The company shall disclose the reviewed semi-annual financial statements within 5 days from the date the audit organization signs the review report but not exceeding 60 days from the end of the first 6 months of the fiscal year.

3. Disclosure of quarterly financial statements:

a. The company shall disclose quarterly financial statements or reviewed quarterly financial statements (if any);

b. Quarterly financial statements shall be full-form mid-year financial statements according to Accounting Standards of "Mid-year financial statements", prepared according to the provisions of Point a, Clause 1 of this Article. The full text of quarterly financial statements or reviewed quarterly financial statements (if any) shall be fully disclosed, accompanied by the Company's audit opinion and written explanation in the case of reviewed quarterly financial statements (if any) with a review conclusion that is not an unqualified opinion.

c. Deadline for disclosure of quarterly financial statements:

The company shall disclose quarterly financial statements within 30 days from the end of the quarter. The company shall disclose the reviewed quarterly financial statements (if any) within 05 days from the date the audit organization signs the review report but not exceeding 45 days from the end of the quarter.

4. When disclosing financial statements, the Company shall disclose 02 statements: The Company's separate annual financial statements and consolidated annual financial statements in accordance with law on corporate accounting;

5. The Company shall explain the causes of the events specified in Clause 6 of this Article on the basis of the Parent Company's separate financial statements or the general financial statements and consolidated financial statements.

6. When disclosing financial statements mentioned in Clauses 1, 2, 3 of this Article, the Company shall also explain the cause of one of the following cases (including the basis of the Parent Company's financial statements and the consolidated financial statements and general financial statements):

a. Profit after corporate income tax in the income statement of the reporting period changed by 10% or more compared to the same period last year.

b. Profit after tax in the reporting period at a loss, change from profit in the same period last year to loss in this period or vice versa.

c. Accumulated business results from the beginning of the year in the income statement in the second quarter financial statements compared to the reviewed semi-annual financial statements; or there is a difference of 5% or more in the fourth quarter financial statements compared to the audited annual financial statements; or change from loss to profit or vice versa.

d. Profit after tax in the reporting period with a difference of 5% or more before and after audit or review, change from loss to profit or vice versa.

Article 10. Disclosure of annual reports.

The company shall prepare an annual report according to Appendix No. IV issued with Circular No. 96/2020/TT-BTC and publish this report no later than 20 days after the date of publication of the audited annual financial statements but not exceeding 110 days from the end of the fiscal year.

Financial information in the annual report shall be consistent with the audited annual financial statements.

Article 11. Disclosure of corporate governance reports.

The Company shall disclose corporate governance reports according to Appendix V issued with Circular No. 96/2020/TT-BTC within 30 days from the end of the first 6 months of the year and the end of the calendar year.

Article 12. Disclosure of information about the Annual General Meeting of Shareholders.

1. At least 21 days before the opening date of the General Meeting of Shareholders, the Company shall announce the General Meeting of Shareholders on the Company's website and the State Securities Commission's website and Ho Chi Minh Stock Exchange, stating the link to all documents of the Annual General Meeting of Shareholders, including: meeting notices, meeting agenda, voting slips, documents used in the meeting and draft resolutions for each issue in the meeting agenda.

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

2. In case the first General Meeting of Shareholders is not successfully held, the Company shall announce the agenda and expected time of the next meeting, post and allow shareholders to download documents for the General Meeting of Shareholders in accordance with Clause 1 of this Article until the General Meeting of Shareholders is successfully held. The time to hold the next meetings shall comply with the law on enterprises.

3. Meeting minutes and resolutions of the Annual General Meeting of Shareholders and accompanying documents in the minutes and resolutions shall be announced within 24 hours from the end of the meeting.

4. The disclosure of information related to the last registration date to exercise the rights of existing shareholders is made in accordance with Article 15 of this Regulation.

SECTION 2: EXTRAORDINARY INFORMATION DISCLOSURE

Article 13. Events subject to extraordinary information disclosure within 24 hours.

The company shall disclose extraordinary information within 24 hours from the occurrence of one of the following events:

1. The Company's account at a foreign bank or bank branch is blocked at the request of a competent authority or when a payment service provider detects signs of fraud or violation of laws related to the account; the account is allowed to operate again after being blocked in the cases specified in this point.

2. When receiving a document from a competent state agency or when the Company decides to temporarily suspend part or all of business activities; change business registration content; revoke the Certificate of Business Registration; amend, supplement or suspend or revoke the Establishment and operation license or Operation license.

3. Adoption of the decision of the Extraordinary General Meeting of Shareholders. Disclosed documents include: Resolution of the General Meeting of Shareholders, meeting minutes and documents accompanying the minutes, resolutions or vote counting records (in case of collecting shareholders' written opinions). In case the General Meeting of Shareholders approves the delisting, the Company shall disclose information about the delisting along with the approval ratio of shareholders who are not major shareholders.

4. Decision on repurchasing shares or selling treasury shares of the Company; the exercise date of the bond owner's right to purchase shares with the right to purchase shares or the date of conversion of convertible bonds into shares; decisions on the offering of securities overseas and decisions related to the offering and issuance of securities.

5. Decisions on dividend rate, form of dividend payment, and time of dividend payment; decisions on stock split or consolidation.

6. Decision on enterprise reorganization (division, separation, consolidation, merger, conversion), dissolution, and bankruptcy; change of the tax code, change of the Company's name, the Company's seal; change of the business place; new establishment or closure of headquarters, branches, factories, representative offices; promulgation, amendment and supplementation of the Company's Charter; medium-term development plan, strategy and annual business plan of the Company.

7. Decision on changing the accounting period and applicable accounting policies (except for changes in applicable accounting policies due to changes in legal regulations); announcement of annual financial statement audit contract or change of audit firms (after signing the contract); cancellation of signed audit contract.

8. Decisions on capital contribution to establish, purchase to increase ownership in a company leading to such company becoming a subsidiary, affiliated company or sell to reduce the ownership ratio in a subsidiary, affiliated company leading to such company no longer being a subsidiary or affiliated company or dissolving the subsidiary or affiliated company.

9. Decision of the General Meeting of Shareholders or Board of Directors approving contracts and transactions between the Company and insiders, related persons of insiders or related persons of the Company.

10. When there is a change in the number of voting shares. Information disclosure time is as follows:

a. In case the Company issues additional shares or converts bonds or preference shares into shares from the time the Company reports to the State Securities Commission on the issuance results and conversion results in accordance with Law on securities issuance.

b. In case the Company repurchases its own shares or sells treasury shares, from the time PVCFC reports the transaction results in accordance with the law on repurchasing its own shares and selling treasury shares.

c. In case the Company repurchases shares from employees according to the Company's Regulations on issuance of shares to employees or repurchases fractional shares at the request of shareholders, the Company shall disclose information within the first 10 days of the month based on completed transactions and updates up to the date of information disclosure.

11. Changes, new appointments, re-appointments, dismissal of insiders; receipt of resignations from insiders (state the effective date). The Company shall also send to the State Securities Commission and the Stock Exchange an information sheet of new insiders in the form specified in Appendix III issued with Circular No. 96/2020/TT- BTC.

12. Decisions on buying, selling assets or transactions with a value greater than 15% of the Company's total assets based on the most recent consolidated audited annual financial statements or the most recent reviewed 6-month financial statements.

13. Upon receipt of decision to prosecute the Company or its insiders; detention and criminal prosecution of the Company's insiders.

14. Upon receipt of legally effective judgments or decisions of courts related to the Company's operations, decisions on sanction for tax law violations;

15. The company receives notices of handling the bankruptcy petition from a court.

16. In case the Company is aware of an event or information that affects its stock price, PVCFC shall confirm or deny such event or information.

17. Upon occurrence of other events that have a major impact on the Company's production, business or governance situation.

18. Upon receipt of approval or delisting on a foreign Stock Exchange.

19. Decisions on increasing or decreasing the charter capital.

20. Decisions on capital contribution to in an organization, project, borrowing, lending or other transactions with a value of 10% or more of PVCFC's total assets in the most recent audited consolidated financial statement or the most recent reviewed consolidated semi-annual financial statements.

21. Decisions on capital contribution with a value of 50% or more of the charter capital of an organization (the charter capital of the organization receiving capital contribution before the time of capital contribution).

22. When disclosing information in accordance with this Article, state the event that occurred, the cause and solutions (if any).

Article 14. Disclosure of information about the Extraordinary General Meeting of Shareholders.

Disclosing information about the extraordinary General Meeting of Shareholders or passing a resolution of the General Meeting of Shareholders in the form of collecting shareholders' written opinions:

1. The disclosure of information about the extraordinary General Meeting of Shareholders shall be made in accordance with Article 12 of this Regulation.

2. In case of collecting written opinions from the General Meeting of Shareholders, at least 10 days before the deadline for returning the opinion form, PVCFC shall publish on its website and send to all shareholders opinion forms, the draft resolution of the General Meeting of Shareholders and documents explaining the draft resolution.

Article 15. Disclosure of information related to the last registration date to exercise the rights of existing shareholders.

1. The Company shall disclose information about the expected last registration date to exercise rights for existing shareholders at least 10 days before the expected last registration date, except for the cases specified in Clause 2 of this Article.

2. The company discloses information about the expected last registration date to exercise the right of existing shareholders to attend the General Meeting of Shareholders at least 20 days before the expected last registration date.

Article 16. Disclosure of information in other special cases.

1. In case of changing the accounting period, the Company publishes financial statements for the period between the two accounting periods of the old fiscal year and the new fiscal year in accordance with the law on corporate accounting within 10 days from the date the auditing organization signs the audit report but not exceeding 90 days from the start of the new financial year.

2. After completing the conversion of enterprise ownership, the Company publishes audited financial statements after the conversion of enterprise ownership in accordance with the law corporate accounting within 10 days from the date the audit organization signs the audit report.

3. After the division, separation, or merger, the Company shall disclose the audited financial statements upon division or merger in accordance with law on accounting within 10 days from the date the audit organization signs the audit report.

4. In case the auditing organization gives an audit opinion or a review conclusion that is not an unqualified opinion on the financial statements or financial statements with retroactive adjustments, the company shall disclose information about audit opinions, review conclusions, and results of retroactive adjustments to financial statements within the time limit prescribed in Clause 1 and Clause 2, Article 9 of this Regulation.

Article 17. Disclosure of information about other activities.

1. Disclosure of information on offering, issuance, listing, transaction registration and capital use reports:

The company conducts private securities offerings, public securities offerings, securities issuance, listing, transaction registration, and fulfills the obligation to disclose information about offering, issuance, and listing, transaction registration and report on capital use in accordance with the law on securities offerings, securities issuance, listing and securities transaction registration.

2. Disclosure of information on foreign ownership ratio:

The Company shall disclose information about its maximum foreign ownership ratio and changes related to this ownership ratio on the Company's website, the Stock Exchange, and Vietnam Securities Depository and Clearing Corporation and the information disclosure system of the State Securities Commission according to the law on securities guiding foreign investment activities on the Vietnam's stock market.

3. Disclosure of information about the company's share buyback and treasury share sale transactions:

a. 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.

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

Article 18. Disclosure of information upon request.

1. In the following cases, the Company shall disclose information within 24 hours of receiving a request from the State Securities Commission and Ho Chi Minh Stock Exchange:

a. Upon occurrence of an event seriously affecting the legitimate interests of investors.

b. Information related to the Company that greatly affects stock prices and requires confirmation.

2. The content of information disclosed upon request shall state the event approved by the State Securities Commission and requested for publication by Ho Chi Minh Stock Exchange; the cause and the Company's assessment of the authenticity of such event and solutions (if any).

SECTION 3:

INFORMATION DISCLOSURE OF RELATED SUBJECTS

Article 19. Disclosure of information about share ownership of major shareholders.

1. Organizations, individuals, or groups of related persons who own 5% or more of the Company's voting shares or are no longer major shareholders shall disclose information and report on stock transactions to the Company, the State Securities Commission and the Stock Exchange according in the form specified in Appendix VII of Circular No. 96/2020/TT-BTC within 05 working days from the date of becoming or no longer being a major shareholder.

2. Major shareholders, groups of related persons holding 5% or more of the Company's outstanding voting shares when there is an increase or decrease in share ownership over 1% (including cases of giving or being given, offering or being offered, inheriting or being inherited, transferring or receiving the transfer of the right to purchase additional issued shares, etc.) shall disclose information and report to the State Securities Commission, Stock Exchange and the Company within 05 business days from the date of the above change in the form specified in Appendix VIII of Circular No. 96/2020/TT-BTC.

3. The start and end time of holding 5% of the shares or the time of changing share ownership ratio over 1% mentioned in Clause 1 and Clause 2 of this Article shall start from the time of completing the securities transactions according to regulations.

4. The provisions of Clauses 1, 2, 3 of this Article do not apply to changes in the holding ratio of outstanding voting shares arising due to the Company trading treasury shares or issuing additional shares.

5. The Company shall announce on the Company's website within 03 business days as of receiving reports on changes in stock ownership ratio, share purchase rights, and fund certificates of the subjects specified in this Article.

Article 20. Disclosure of information about transactions of insiders and related persons of insiders.

Insiders of the Company and related persons of these subjects (hereinafter referred to as related persons) shall disclose information and report before and after making transactions to the State Securities Commission, Stock Exchange and the Company as follows:

1. When the expected transaction value per day is VND 50 million or more or the expected transaction value per month is VND 200 million or more calculated by par value (for shares, convertible bonds, fund certificates) or according to the most recent issue price (for covered warrants) or transfer value (for rights to buy shares, rights to buy convertible bonds, rights to buy fund certificates), including cases of transfer without through the transaction system at the Stock Exchange (such as transactions of giving or being given, offering or being offered, inheritance, transfer or receipt of transfer of securities and other cases), specifically as follows:

a. At least 03 business days before the expected date of transaction, insiders and related persons shall disclose information about the expected transaction in the form specified in Appendix XIII or Appendix XIV issued with Circular No. 96/2020/TT-BTC.

b. The transaction period shall not exceed 30 days from the date of transaction registration. Internal persons and related persons shall trade according to the time, volume, and value announced by the Stock Exchange and may only make the first transaction on the trading day immediately after the date of announcement of information from the Stock Exchange.

c. In case of making purchases in issuances of shares, fund certificates or public offering transactions, the subjects required to disclose information as prescribed in this Article are exempt from the obligations specified in Point b, this Clause and comply with the law on public offering, issuance and purchase.

d. Insiders and related persons are not allowed to simultaneously register, buy and sell shares, rights to buy shares, convertible bonds, rights to buy convertible bonds, fund certificates, rights to buy fund certificates or covered warrants in the same registration and transaction period and may only register and make next transactions after reporting the end of the previous transaction period; except in cases where the fund management company or branch of a foreign fund management company in Vietnam is a related person of an insider carrying out registration, purchase and sale transactions of securities for ETFs or investments according to the instructions of entrusting customers, however, each entrusting customer shall not simultaneously register, buy and sell in the same registration period.

e. Within 05 business days from the date of completion of the transaction (in case the transaction ends before the registration deadline) or the end of the expected transaction period, insiders and related persons shall disclose information about transaction results and explain the reasons for not being able to carry out the transaction or not being able to complete the entire registered volume (if any) in the form specified in Appendix XV or Appendix XVI issued with Circular No. 96/ 2020/TT-BTC.

f. Insiders and related persons who must report and disclose information in accordance with this Clause and shall also report and disclose information in accordance with Article 19 of this Regulation shall only fulfill information disclosure obligations applicable to insiders and related persons.

2. Insiders and related persons not subject to reporting and disclosing information as prescribed in Clause 1 of this Article and also subject to reporting and disclosing information as prescribed in this Article shall fulfill reporting and information disclosure obligations as prescribed in this Article.

3. The regulations on information disclosure obligations in Points a, b and d, Clause 1 of this Article are not applicable to cases where securities companies make forced sale of shares of customers who are insiders of the Company or are related persons of these subjects.

4. In case after registering a transaction, the subject of the transaction registration is no longer an insider of the Company or a related person of these subjects, the subject of the transaction registration shall still report and disclose information as prescribed in Clause 1 of this Article.

5. In cases, the parent company, political organizations, socio-politic organizations (trade unions, youth unions, etc.), individuals holding other managerial positions as prescribed in the Company's Charter, who make securities transactions of the Company shall fulfill information disclosure obligations applicable to insiders and related persons.

6. Within 03 business days as of receiving reports related to securities transactions of insiders and related persons in accordance with this Article, PVCFC shall publish them on the Company's website.

Article 21. Disclosure of information about public offers

When the Company is subject to a public offer, an organization or individual making a public offer and the Company shall disclose information in accordance with the law on public offers.

CHAPTER III: DISCLOSURE OF INFORMATION ON MASS MEDIA

Information disclosure on mass media specified in this chapter do not include information disclosure on the stock market.

Article 22. Spokespersons and information disclosure makers.

1. The Company's spokespersons and information disclosure makers include:

a. General Director.

b. The Deputy General Director in charge of communications is assigned in writing by the General Director to make statements and disclose information regularly (hereinafter referred to as Spokespersons).

c. When necessary, the General Director authorizes in writing another responsible person of the Company to speak (hereinafter referred to as the Authorized Spokesperson) or to disclose information on specific assigned issues.

If the spokesperson specified in Point b, Clause 1 of this Article is absent or unable to make statements and disclose information, he/she shall report to the General Director to authorize the responsible person to make statements and disclose information.

This authorization to speak shall be made in writing and only applicable to each case within a certain period of time. The authorization shall show the full name, phone number, email of the authorized spokesperson and be published on the Company's website within 12 hours as of signing the authorization.

2. Spokespersons and authorized spokespersons specified in Point b, Point c, Clause 1 of this Article shall not authorize another person.

3. Spokespersons and authorized spokespersons shall meet the following standards:

a. Be an official employee working at the Company;

b. Have a strong political and ideological stance, good moral qualities, and have an honest and objective attitude;

c. Have a deep understanding of the Company's functions, tasks, powers, organizational structure and fields of operation; have certain knowledge about the field of journalism, master the legal regulations on journalism;

d. Have ability to analyze, summarize, handle press information and communicate with the press.

4. The Spokespersons and the authorized spokespersons have the duties and powers as prescribed in Article 30 of this Regulation.

5. Only authorized persons specified in Clause 1 of this Article may speak and provide information on behalf of the Company. The information provided by these persons is official information about the Company's activities.

6. Individuals not covered by Clause 1 of this Article are not allowed to speak or provide information on behalf of the Company.

Article 23. Form of statement and information disclosure on mass media.

1. Hold a press conference.

2. Post statements and information disclosure on the Company's website.

3. Speak directly or answer interviews with journalists and reporters.

4. Send press releases and responses to press agencies, journalists, and reporters in writing or via email.

5. Other forms.

Article 24. Periodic statements and information disclosures.

1. The company periodically discloses information about operations, production and business fields, public relations, shareholder relations, etc., through one of the following forms:

a. Publish weekly and monthly information about the Company's operations by posting on the Company's Website.

b. At least once every 3 months, periodically release information to the press in the form of press announcements or holding press conferences. The holding of press conferences is organized according to current regulations.

c. When necessary, organize the disclosure of information to the press in writing or directly at meetings and seminars organized by competent state agencies and the Provincial Journalists Associations.

2. During the press conferences, the Spokespersons and the authorized spokespersons announce to the press information about:

- a. Main activities of the Company.
- b. Events and programs related to the content of the press conference.
- c. Viewpoints and opinions of the Company's leaders on important and unexpected issues related to the Company of interest to the public, the press and society.

3. The spokespersons and authorized spokesperson are responsible for answering questions from reporters attending the press conference. In case the Spokesperson or Authorized spokesperson finds that the content of the question is beyond his/her authority or is unclear and needs further consultation, he/she is allowed to not answer immediately and proposes to the Company to disclose the full information in writing later.

4. In the case of a press conference on professional issues, the Spokesperson/Authorized spokesperson shall direct competent leaders of the Company's units to attend the press conference (no subordinates are allowed to attend) and respond to press requests (if any) related to fields of which the Unit is in charge. The Spokesperson/Authorized spokesperson is responsible for the accuracy of the information published by the Unit.

5. The content of information announced at press conferences shall be fully posted on the Company's website.

Article 25. Statements and information disclosure in unexpected and unusual cases

The Spokesperson or Authorized spokesperson is responsible for speaking and announcing timely and accurately information to the press in the following unexpected and unusual cases:

1. In the event of important events or issues that have a major impact on society or public discontent about an issue under the Company's management, the Spokesperson or Authorized spokesperson shall speak and disclose information to the press to promptly warn and guide public opinion, provide information about the Company's views and handling of those events and issues.

2. In case of an incident that requires initial information from the Company, the Spokesperson or Authorized spokesperson is responsible for actively speaking and disclosing information within no later than one (01) day as of occurring the incident.

3. When a press agency or state press management agency requests for any statement or disclosure of information about the events and issues of the Company or the fields under the Company's management as stated in the press or the events and issues mentioned in Clauses 1 and 2 of this Article.

4. When there are grounds to believe that a press agency publishes false information about the field managed by the Company, the Spokesperson or Authorized spokesperson requests the press agency to publish feedback and corrections in accordance with the law.

5. The organization of statements and information disclosure in unexpected cases is made through the following forms: posting on the Company's Website, organizing press conferences, providing information in writing or other forms to press agencies.

Article 26. Organizing statements and information disclosure on mass media.

The Company collects, processes information and publishes information on mass media (periodically or suddenly) according to the procedures issued by the General Director.

CHAPTER IV: REPONSIBILITIES AND RIGHTS

Article 27. Responsibilities and rights of the Board of Directors.

1. Issue the regulation on information disclosure.
2. Assign the General Director to be responsible for promulgating, updating, amending and supplementing Procedures related to this Regulation, ensuring compliance with current laws and actual implementation of the Company.

Article 28. Responsibilities and rights of the General Director.

1. Organize the direction and implementation of information disclosure on the stock market and mass media. Be responsible before the law and the Company for disclosed information, even in cases of authorization to others.
2. Issue decisions to establish the Investor Relations Team.
3. Approve, promulgate functions, tasks and rights of information disclosure related units.
4. Approve and promulgate procedures and instructions for coordination in information disclosure
5. Establish a Professional council, Editorial board, and Support Team (if necessary) to advise and assist to ensure the disclosure of information in compliance with the law and this Regulation.
6. Organize professional training for personnel assigned to speak and provide information.

Article 29. Responsibilities and rights of the Person authorized to disclose information on the stock market.

1. Responsible before the law and the General Director for fulfilling the Company's information disclosure obligations to the State Securities Commission, the Stock Exchange, investors and relevant persons in accordance with the law and the Company's Charter.
2. Duties of the person authorized to disclose information:
 - a. Honesty, responsibility, caution, diligence.
 - b. Publicize name and phone number for shareholders to easily contact.
 - c. Have enough time to perform responsibilities, especially contacting shareholders, recording shareholders' opinions, periodically publishing responses to shareholders' opinions and corporate governance issues according to regulations.
3. Contacting shareholders, recording shareholders' opinions, periodically publishing responses to shareholders' opinions and corporate governance issues according to regulations.
4. Check, verify, supplement and amend (if any) the published information within 48 hours of receiving feedback, and make additional announcements/corrections of information according to regulations.

Article 30. Responsibilities and rights of Spokespersons and persons authorized to speak on mass media.

1. Be entitled to speak and disclose information on behalf of the Company.
2. Be entitled to request relevant units and individuals in the Company to provide information according to the content and time limit for providing information in order to speak, and provide periodic and sudden information to the press according to regulations.
3. For complex and sensitive issues, the Spokesperson/Authorized spokesperson is responsible for reporting the content to the General Director before publication.

4. The Spokesperson and Authorized spokesperson are responsible for refusing, not speaking and disclosing information in the following cases:

a. State secrets, Communist Party's secret principles and regulations, personal privacy secrets and other secrets as prescribed by law.

b. Information about cases under investigation or not yet judged, except in cases where state administrative agencies or investigation agencies need to inform the press about issues that are beneficial to investigation and the fight against crime.

c. Information about cases under inspection without inspection conclusions; cases in the process of resolving complaints and denunciations; disputes and conflicts between state agencies in the resolution process without official conclusion from the competent person, but permitted to be announced in accordance with the law.

d. Policy documents and projects in the process of drafting process not permitted to be announced by competent persons in accordance with the law.

e. Secret issues falling under the Company's regulations on production and business activities; the secrets and personal rights of officers and employees of the Company.

f. Issues that are not within the scope of speaking.

5. The Spokespersons and Authorized spokespersons are responsible for speaking and disclosing information to the press and are responsible before the law and the General Director for the content of the speech and information disclosed to the press.

Article 31. Responsibilities and rights of the Investor Relations Team.

1. Be entitled to request relevant units and individuals within the Company to provide information to be published on the stock market according to the content and time limits of information disclosure.

2. Review and ensure the content of information disclosed on the stock market is complete and timely.

3. Fully and timely store information disclosed on the stock market according to regulations.

CHAPTER V: IMPLEMENTATION PROVISIONS

Article 32. Implementation organization.

1. The General Director is responsible for promulgating guiding procedures and organizing the implementation and coordination between Departments, Boards, Branches, Units, and individuals in information disclosure and regulations and press conference and press interview process in compliance with this Regulation.

2. Heads of Departments, Boards, Branches, and Units of the Company are responsible for disseminating this Regulation to officers and employees under their management for implementation.

3. During the implementation process:

a. In case any problems or inadequacies arise that lead to the need to amend or supplement this Regulation, the Units shall submit to the Marketing Department for consideration. Then, the Marketing Department shall submit to the General Director for consideration and submission to the Board of Directors for approval of amendments and supplements to suit the actual management of PVCFC.

b. In case this Regulation does not fully stipulate or is inconsistent with legal documents or when legal documents are changed, adjusted or supplemented, current laws shall apply.

Article 33. Article of transition.

After 60 days from the date of promulgation of this Regulation, previously issued Regulations containing contents contrary to those of this Regulation shall be annulled and replaced; The General Director is responsible for issuing detailed instructions (if any) for implementation in accordance with this Regulation.

Article 34. Reward and discipline.

1. Units and individuals who well implement this Regulation shall be rewarded according to the Company's regulations.

2. Relevant Departments, Boards, Branches, Units, and Individuals who do not implement, improperly implement, or incompletely implement the provisions of this Regulation shall, depending on the nature and severity of the violation, be subject to punishment and discipline according to the Company's regulations and the law.

3. In case of arbitrary information disclosure, the violating individual or unit shall be responsible to the Company's leadership and shall be subject to discipline according to regulations./.