

VIETNAM OIL AND GAS GROUP
PETROVIETNAM CAMAU FERTILIZER JOINT STOCK COMPANY

PVCFC

**REGULATION
ON INFORMATION DISCLOSURE ON SECURITIES MARKET**

*(Promulgated with the Decision 2150/QD-PVCFC dated October 4th, 2021
by the Board of Directors of PetroVietnam Ca Mau Fertilizer Joint Stock Company)*

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Chapter I:

GENERAL PROVISIONS

Article 1. Purpose

This Regulation regulates the unification of information disclosure on the securities market of PetroVietnam Ca Mau Fertilizer Joint Stock Company for the purposes of:

- Determination of responsibilities of each board, department and division in information provision.
- Ensuring the consistency and accuracy of information disclosed in accordance with the requirements of the management agencies and the provisions of the law.
- Determination of requirements and contents of each task step.

Article 2. Scope and regulated entities

- This Regulation deals with information disclosure on securities market of PetroVietnam Ca Mau Fertilizer Joint Stock Company
- Collectives and individuals involved in the information disclosure on the securities market of the Company are the regulated entities of this Regulation.

Article 3. Relevant documents

- Law on Enterprise Law No. 59/2020/QH14 dated June 17th, 2020;
- Law on Securities No. 54/2019/QH14 dated November 26th, 2019;
- Decree No. 155/2020/ND-CP dated December 31st, 2020 of the Government detailing the implementation of a number of Articles of the Law on Securities;
- Circular No. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance guiding the information disclosure on the securities market;
- Charter of PetroVietnam Ca Mau Fertilizer Joint Stock Company.

Article 4. Interpretation of terms

For the purposes of this Regulation, these terms below shall be construed as follows:

1. Company: means PetroVietnam Ca Mau Fertilizer Joint Stock Company.
2. Board of Directors: means the Board of Directors of PetroVietnam Ca Mau Fertilizer Joint Stock Company
3. General Director: mean the General Director, as a legal representative of PetroVietnam Ca Mau Fertilizer Joint Stock Company.
4. Supervisory Board: means the Supervisory Board of PetroVietnam Ca Mau Fertilizer Joint Stock Company.
5. ID: mean Information Disclosure.
6. IT: Information Technology.
7. IR Team: means the Investor Relations Team

8. Authorized discloser: means that a legal representative is authorized to disclose information and registered as prescribed.

9. Executive officers of the Company include:

- Members of the Board of Directors;
- Members of the Supervisory Board;
- General Director, Deputy General Director or other similar management positions appointed by the General Meeting of Shareholders or the Board of Directors; also as holding other managerial positions with the authority to conclude transactions on behalf of the Company in accordance with the provisions of the Company's Charter.
- Chief accountant
- Legal representative, authorized discloser;
- Person in charge of corporate governance;
- Secretary of the Company.

Article 5. Rules for information disclosure

1. The information disclosure must be sufficient, accurate and punctual as prescribed by law. The personal information shall include: valid ID card number or passport number, contact address, permanent residence, phone number, fax, email, securities trading account number, depository account number and banking account number.
2. The discloser shall take responsibility to the law for the contents of disclosed information. Any change in the contents of the disclosed information, the discloser must promptly and fully disclose such changed contents and also state the reasons for such changes compared to the former disclosed information.
3. The disclosers within their scope of application under this Regulation, during the disclosing information, they must also promptly report to the State Securities Commission and the Ho Chi Minh City Stock Exchange about the contents of information to be disclosed, including sufficient information as prescribed. In case the disclosed information includes personal information specified in Clause 1 of this Article and the disclosers do not wish to make a public disclosure, they must submit to the State Securities Commission and the Ho Chi Minh City Stock Exchange 02 (two) copies of documents, of which 01 report on information disclosure including sufficient personal information and 01 copy of the report excluding personal information to the State Securities Commission and the Ho Chi Minh City Securities Exchange for implementation of information disclosure.
4. The information disclosure of organization must be disclosed by the legal representative or the authorized discloser. The disclosure of personal information shall be carried out by the individual himself or by authorizing other organizations or individuals. The information disclosure by the person making the information disclosure is specified in Article 6 of the Circular No. 96/2020/TT-BTC.
5. The discloser shall preserve and keep the reported and disclosed information in accordance with the following provisions:

- a) Periodic public information must be kept in the form of text (if any) and electronic data for a period at least 10 years. This information must be archived and accessible on the Company's Website for a period at least 5 years;
 - b) Irregular disclosure information, on request or other activities must be archived and accessible on the Website of the Company for a period at least 5 years.
6. The language of information disclosure on the securities market is Vietnamese. The disclosure information in Vietnamese and English shall comply with the regulations of the Securities Exchange and Securities Depository Center. In case of information disclosure in Vietnamese and English, the information disclosed in English is for reference only.

Article 6. Discloser as making information disclosure

- 1. The General Director shall be the person responsible to the law for the sufficiency, accuracy and punctuality of disclosed information.
- 2. The General Director shall directly fulfill the information disclosure obligation or via an authorized individual (referred to as an authorized discloser). In case of information disclosure event arising and absence of both the General Director and the authorized discloser, a member holding the highest position of the Executive Board shall substitute for such absentees for making information disclosure. If there is more than 01 (one) person holding the highest position, the remaining members of the Board of Management shall vote or appoint one person to be responsible for information disclosure.
- 3. The Company shall report and report again information of the discloser to the State Securities Commission and the Stock Exchange within 24 hours from the effective date of appointment, authorization or substitution of discloser. The report on discloser's information include: a Power of Attorney for information disclosure as per the form specified in Appendix I, and a Curriculum Vitae for provision of information as per the form specified in Appendix III promulgated with the Circular No.96/2020/TT-BTC

Article 7. Means of information disclosure

- 1. Means of information disclosure include:
 - a) Websites of the Company
 - b) Information disclosure system of the State Securities Commission;
 - c) Website of the Stock Exchange;
 - d) Other means of mass media as prescribed (print newspapers, online newspapers, etc.).
- 2. The information disclosure on the Company's Website shall comply with the following provisions:
 - a) The Company shall report to the State Securities Commission, the Stock Exchange and disclose the address of the Website and any changes related to this address within 03 business days from the date of completion of Website creating or the date of change in the address of Website;
 - b) The Website must contain the contents of the business lines and contents must be publicly disclosed on the National Enterprise Registration Information System in accordance with

the provisions of the Enterprise Law and any changes related to them; a separate section on Investor Relations, in which the Company's Charter shall be disclosed. Internal Regulations on Corporate Governance, Regulations on Operation of the Board of Directors, Regulations on Operation of the Supervisory Board, Regulations on information disclosure on the securities market. The Company's Prospectus (if any) and information disclosed on the periodical, irregular bases and as prescribed by law;

- c) The Company's Website must display published time of posting information, and also be visible to the investors for search and assess data on such Website.
- 3. In case the obligation to disclose information falls on a day-off or a holiday as prescribed, the Company shall disclose information on the Company's Website and completely fulfill obligation to disclose information as prescribed on the next business day after the day-off or the holiday.
- 4. The information disclosure on the information disclosure system of the State Securities Commission, the Stock Exchange's Website shall be complied with the guidance by the State Securities Commission, the Stock Exchange.

Article 8. Suspension of information disclosure

- 1. The Company and relevant disclosers shall be entitled to suspend the information disclosure in case of force majeure events such as natural disaster, conflagration, war, epidemic disease, etc.). The Company and relevant disclosers shall report on suspension of information disclosure upon the force majeure event and reasons to the State Securities Commission, the Stock Exchange, and then notify of their information disclosure suspension.
- 2. Once the force majeure event is remedied, the Company and relevant disclosers shall disclose sufficiently information that have previously been not disclosed as prescribed

CHAPTER II:

PERIODIC INFORMATION DISCLOSURE

Article 9. Financial statements disclosure

- 1. Annual financial statements disclosure

The Company shall disclose the annual financial statements that had been audited by an accredited audit organization under the following provisions:

- a) The financial statements shall include all reports, appendices and notes in accordance with the regulations of law on corporate accounting;
- b) The Company shall disclose information about the audited annual financial statements, including the auditor's report on such financial statements and the Company's explanation in writing in case that the given opinions by the audit organization are not the unqualified opinions on the financial statements;
- c) Deadline for disclosure of annual financial statements

The Company shall disclose its audited annual financial statements within 10 (ten) days from the date the audit firm signing the auditor's report but not more than 90 (ninety) days from the end of the fiscal year.

2. Biannual financial statements disclosure:
 - a) The Company shall disclose the Biannual financial statements that had been audited by an accredited audit firm:
 - b) The biannual financial statement must be a condensed interim financial statement in accordance with the Accounting Standard of “Interim Financial Reporting”, which specifies financial figures in the first 6 months of the Company prepared as prescribed in Point “a” of Clause 1 of this Article. The biannual financial statement must be reviewed in accordance with the Standard for financial statement review. The full text of the biannual financial statement must be disclosed fully, attached with the auditor’s opinions and written explanations of the Company if the biannual financial statement, which is reviewed, is not unqualified as mentioned in the auditor’s opinions;
 - c) Deadline for disclosure of biannual financial statement
The Company shall disclose its reviewed biannual financial statement within 5 (five) days, from the date on which the audit firm signs the review report provided but not exceeding 45 (forty-five) days, from the end date of the first 6 months of the fiscal year.
3. Quarterly financial statement disclosure:
 - a) The Company shall disclose its quarterly financial statements that had been reviewed (if any);
 - b) The quarterly financial statement must be a condensed biannual financial statement in accordance with the Accounting Standard “Interim Financial Reporting”, prepared as prescribed in Point “a” of Clause 1 of this Article. The full text of the quarterly financial statements or the quarterly financial statements must be disclosed fully, attached with the auditor’s opinions and written explanations of the Company if the quarterly financial statement, which is reviewed, is not unqualified as mentioned in the auditor’s opinions;
 - c) Deadline for disclosure of quarterly financial statement:
The Company shall disclose the quarterly financial statement within 30 (thirty) days from the end date of each quarter, The Company discloses the reviewed quarterly financial statement (if any) within 5 (five) days from the date on which the audit firm signs the review report provided but not exceeding 45 (forty five) days, from the end date of the of the quarter of the fiscal year.
4. When disclosing financial statements, the Company shall disclose 02 reports: the Company’s own annual financial statement and the consolidated annual financial statement in accordance with the law on corporate accounting;
5. The Company shall explain the cause of the cases arising specified in Clause 5 of this Article based upon the the parent company’s separate financial statements or the comprehensive financial statements and the consolidated financial statements.
6. When disclosing the financial statements prescribed in Clauses 1, 2 and 3 of this Article, the Company shall concurrently provide explanations for one of the following cases (including the rationales of the Parent Company’s financial statements and the consolidated financial statements, the general financial statements):

- a) The profit after corporate income tax as mentioned in the Income Statement of the disclosing period increases/decreases by at least 10% compared with the profit after enterprise income tax disclosed compared to the same period last year;
- b) After-tax profit of the period is negative; the net profit margin is changed from positive in the previous period to negative in the current period or vice versa;
- c) There is a difference of at least 5% between the accumulated figures and financial performance at the beginning of the year in the income statement included in the disclosed 2nd quarter financial statement and the reviewed biannual financial statement, or between the disclosed 4th quarter financial statement and the audited annual financial statement; or the profit margin is changed from negative to positive or vice versa;
- d) There is a difference of profit after tax at least 5% in figures in the reporting period between the pre-audit/pre-review and post-audit/post-review, or the profit margin is changed from negative to positive or vice versa.

Article 10. Annual report disclosure:

The Company shall prepare an annual report in accordance the Appendix 04 promulgated with Circular 96/2020/TT-BTC and disclose this report not later than 20 (twenty) days after the date of disclosure of the audited annual financial statements but not exceeding 110 (one hundred and ten) days from the end of the fiscal year.

The financial information in the annual report must be consistent with the audited annual financial statements.

Article 11. Corporate governance report disclosure:

The Company shall disclose information of the report on corporate governance in accordance with Appendix V promulgated with the Circular 96/2020/TT-BTC within a period of 30 (thirty) days from the end of the first 6 months of the fiscal year and end of the calendar year.

Article 12. Disclosure of Information of the annual General Meeting of Shareholders

1. Within 21 (twenty one) days prior to the opening of the General Meeting of Shareholders, the Company shall disclose information of General Meeting of Shareholders on its Website and the Website of the State Securities Commission and the Ho Chi Minh City Stock Exchange, which clarify the links of all materials of the annual General Meeting of Shareholders, including notice of invitations, agenda, votes, material to be used in the meeting, and Draft Resolution for each issue mentioned in the agenda.

The materials serving for the General Meeting of Shareholders must be posted and updated amendments and supplementations (if any) until the closing of the General Meeting of Shareholders;

2. In case of failure of the first General Meeting of Shareholders, the Company shall disclose the agenda and intended time of the next meeting, and keep posting and allowing the shareholders to download the materials of the General Meeting of Shareholders as prescribed in Clause 1 of this Article until it is successful. The date of the next meeting shall be conducted as prescribed in Law on Enterprises;

3. The Meeting Minutes and Resolutions of the General Meeting of Shareholders and its attached materials in the Meeting Minutes and Resolutions shall be disclosed within 24 hours from the meeting ended.
4. The information disclosure about the last registration date of right to purchase shares exercised by the existing shareholder shall comply with Article 15 of this Regulation.

CHAPTER III:

IRREGULAR INFORMATION DISCLOSURE

Article 13. The Company shall perform the irregular information disclosure within 24 hours, from occurrence of one of the following events:

1. The banking accounts of the Company or foreign bank branch is blocked at the request of a competent authority or when the payment service provider detects signs of fraud or illegality. laws relating to the payment accounts; the account is allowed to operate again after being blocked under the cases specified in this paragraph;
2. Upon the receiving a legal document from a competent state agency or when the Company making a decision on partial or complete suspension of business operation; change the contents of the business registration; withdrawing the Business registration certificate; amending, supplementing or suspending or withdrawing the Establishment and Operation License or the Operation License;
3. Ratification of the decisions by the Extraordinary General Meeting of Shareholders. The disclosed documents include Resolution of the General Meeting of Shareholders, meeting minutes and materials attached to the meeting minutes, resolution or minutes of vote counting (in case of written shareholder's opinions collection). If any decision on cancellation of the listing is ratified by the General Meeting of Shareholders, the Company shall disclose it together with the resolution ratification rate of shareholders who are not the major shareholders;
4. The decision on repurchase of the Company's shares or sale of treasury shares; the date on which the share purchase right of bondholders shall be performed together with the call option of shares the expiry date on which the convertible bonds are converted into shares; the decision on securities offering overseas and decisions related to the securities offering and issuing;
5. The decision on the dividend rate, forms and time of dividend payment; the decision on the share splitting and grouping.
6. The decision on enterprise restructuring (total division, partial division, Corporate amalgamation, merging/acquisition, converting enterprise), enterprise dissolution; change in Tax code, change in the name or seal of the company; change in location, new-establishment or closedown of the headquarters, branches or representative offices; promulgation, amendment and supplementation of the Company's Charter, mid-term development strategies and plans; and annual business plan of the Company;
7. The decision on change in accounting period, applied accounting policies (excluding change due to the regulations of laws); notification of the audit firm entered into the contract of

- annual financial audit or change in the audit firm (after conclusion of the contract);
cancellation of signed audit contract;
8. The decision on contributing capital to establish a company or buying stakes of a company leading such company become a subsidiary, an affiliate, or an associate or the decision on selling stakes of its subsidiary, affiliate, or associate, leading such company is no longer its subsidiary, affiliate or associate, or the decision on dissolution of a subsidiary, an affiliate, or an associate;
 9. The decision of the General Meeting of Shareholders or the Board of Directors on ratification of a contract/agreement concluded with executive officers or their relevant persons or relevant persons of the Company;
 10. Upon the change in number of voting shares, the date of information disclosure shall be as follows:
 - In case the Company issues additional shares or converts bonds or preference shares into shares, from the date the Company reporting to the State Securities Commission on the shares issuance results, the conversion results, as prescribed, regulations on securities issuance;
 - In case the Company repurchases its own shares or sells treasury shares, from the date of which the Company reports the transaction results in accordance with the law on repurchase of its own shares or sale of treasury shares;
 - In case the Company repurchases shares from the employees in accordance the Company's regulations on issuing shares to the employees or repurchases shares in odd lots at the request of shareholders, the Company shall disclose information within a period of the first 10 (ten) days of the month upon the transactions completed and updated to the information disclosure date.
 11. The Company substitutes, newly-appoints, re-appoints, or dismisses an executive officer; upon the receiving application for resignation from the executive officer (specified effective date is needed), at the same time, the Company shall submit the curriculum vitae/personal information of new executive officer (if any) to the State Securities Commission and the Ho Chi Minh City Stock Exchange where the Company listed or registered as per the form prescribed in Appendix III promulgated with the Circular No. 96/2020/TT-BTC;
 12. The decision on purchase or sale of assets or perform transactions at a value more than 15% of the total assets of the Company based on the latest audited annual consolidated financial statements or the latest reviewed biannual consolidated financial statements;
 13. Upon the receiving a decision on prosecution against the Company, an executive officer of the Company; prosecution, detention or criminal prosecution against an executive officer of the Company;
 14. Upon the receiving a judgment or a effective decision made by a court relating to the Company's operation; or a decision on fine due to the violations against the laws on taxation committed by the Company sent by a tax authority;
 15. The Company receives a notification of receipt of the petition for initiation of enterprise bankruptcy process;

16. Where the Company is aware of events or information affecting the Company's own stock prices, the Company shall confirm or issue a correction of such events and information;
17. Any occurrence of other events leads major impacts upon the production, business and administration of the Company.
18. Be approved or canceled for the lists on the Foreign Stock Exchange;
19. Decision on creasing or decreasing of Charter Capital of the Company
20. Decision on contribution of capital to invest in an organization, project, borrow, loan or other transactions with a value at least 10% of the Company's total assets stated in the latest audited annual consolidated financial statements or the latest reviewed consolidated biannual financial statements;
21. Decision on contribution of capital with a value at least 50% of the Chapter Capital of an organization (determined subject to the Charter Capital of the *capital contribution* receiving organization prior to the date of capital contribution);
22. The Company shall comply with the provisions of this Article during the disclosing information and state the occurred events and their causes and remedies (if any).

Article 14. Disclosure of information about the Extraordinary General Meeting of Shareholders or ratification of a resolution of the General Meeting of Shareholders under the manner of collection of written opinions from shareholders:

1. The disclosure of information about the Extraordinary General Meeting of Shareholders shall comply with the provisions of Article 12 of this Regulation.
2. In case of collection of written opinions about the General Meeting of Shareholders shall be performed at least 10 days prior to the deadline for returning the written opinion form to the Company; the Company shall disclose it on its Website, and at the same time send it to all shareholders to collect opinions and draft resolutions of the General Meeting of Shareholders and explanation documents of the draft resolution.

Article 15. Disclosure of information about the last registration date of rights to purchase shares exercised by the existing shareholders

1. The Company shall disclose information about the last registration date of rights to purchase shares exercised by the existing shareholders at least 10 (ten) days prior to the expected final registration date, except for the case prescribed in Clause 2 of this Article;
2. The Company shall disclose information about the expected final registration date of rights to purchase share exercised by the existing shareholders to attend the General Meeting of Shareholders at least 20 (twenty) days prior to the expected last registration date.

Article 16. Disclosure of information in other special cases:

1. Upon the changing in accounting period, the Company shall disclose the financial statement for the period between two accounting periods of the former fiscal year and the new fiscal year in accordance with the law on corporate accounting within a period of 10 (ten) days from the date when the auditor signs the audit report but not later than 90 days from the beginning date of the new fiscal year;

2. Upon the finishing of conversion of the enterprise ownership form, the Company shall disclose its financial statement after converting enterprise ownership form as prescribed in law on enterprise accounting within a period of 10 (ten) days from the date on which the audit firm signs the auditor's report;
3. After division or acquisition, the company being the transferor company shall disclose the audited financial statement after changing as prescribed by law on accounting within a period of 10 (ten) days from the date on which the audit firm signs the auditor's report.
4. Where an audit firm give an auditor's opinion or a review conclusion that is not an auditor's opinion or an unqualified review conclusion on the financial statements or financial statements with retrospective adjustments, The Company shall disclose information on auditor's opinions, review conclusions, and results of retrospective adjustment of financial statements within the deadline specified in Clauses 1 and 2, Article 9 of this Regulation.

Article 17. Disclosure of information about other activities:

1. The Company shall disclose information of activities of offering, issuing and listing, transaction registration and capital use report:

The Company shall conduct a private placement of shares, offer a public offering of shares, issue share, list, and register transactions, fulfill the obligation to disclose information on activities of offering, issuing and listing, register transactions and report on capital use in accordance with the provisions of law on offering and issuance of shares, listing, and registration of securities trading.

2. Disclosure of information of foreign ownership ratio:

The Company shall disclose information about the maximum foreign ownership ratio of its Company and changes related to this ownership ratio on the Company's Website, the Stock Exchange, the Corporation. Vietnam Securities Depository and Clearing Corporation and the information disclosure system of the State Securities Commission in accordance with the provisions of the Law on Securities guiding foreign investment activities on the Securities market in Vietnam.

3. The Company shall disclose information about transaction of its own share repurchase and treasury stock sale:
 - a) Where the Company repurchases its own shares or sells treasury stock, the Company shall disclose information in accordance with the law on the repurchase of its own shares or the sale of treasury stock;
 - b) Where the Company repurchases its own shares, after paying off all the repurchased shares, if the total value of assets recorded in the accounting books is decreased more than 10%, the Company shall notify all creditors and disclose information within a period of 15 (fifteen) days from the date of fulfillment of payment obligation for repurchased shares.

Article 18. Information disclosure on request

1. The Company shall disclose information within 24 hours in any of the following cases upon the receipt of the request of the State Securities Commission or the Ho Chi Minh City Stock Exchange.
 - a) Occurrence of events that causes serious impacts upon the legal interests of the investors;
 - b) Any information about the Company causes major effect to the securities prices that verification of such information is needed.
2. The disclosed information of the events as requested by the State Securities Commission or the Ho Chi Minh City Stock Exchange must be detailed and stated reasons and evaluation of the truthfulness of such information and remedy measures (if any).

Chapter IV

INFORMATION DISCLOSURE OF OTHER ENTITIES

Article 19. Disclosure of Information about ownership of shares of the major shareholders

1. Any entity, individual, related persons group holding more than 5% of the voting shares of the Company or withdrawing from being major shareholder shall disclose information and report transactions in shares to the Company, the State Securities Commission and the Stock Exchange under the forms in Appendix VII promulgated with the Circular No.96/2020/TT-BTC within a period of 05 (five) business days of the date of withdrawing from being major shareholders;
2. Any major shareholder, entity, individual, related persons group holding more than 5% of voting shares outstanding of the Company or any change in increase or decrease of rate of owned shares exceed one percent (1%) of the volume of shares (including the cases of giving, offering or being given, inherited, making transfers or receiving transfers of the call option of additional shares etc.), shall report to the State Securities Commission, the Stock Exchange and the Company within a period of 05 (five) business days from the date of such changes are made as per the specified form in Appendix VIII promulgated with this Circular No. 96/2020/TT-BTC.
3. The starting and ending time of holding of 5% or more of shares or change time of the holding of shares exceeding 1% prescribed in Clauses 1 and 2 of this Article shall be determined from the time in which the securities transaction is finished as prescribed.
4. The provisions of Clauses 1, 2 and 3 of this Article shall not apply to the change in the holding of voting shares outstanding as a result of a transaction in treasury share or additional share issue of the Company.
5. The Company shall disclose information on its Website within 3 business days, from the date of receipt of the reports on change in share holding rate, call option of shares, exchange trade fund from the entities prescribed in this Article.

Article 20. Disclosure of Information about transaction of executive officers, and relevant persons of executive officers

The executive officers of the Company and their relevant persons shall disclose information and provide with their reports to the State Securities Commission, the Stock Exchange and the Company before and after transactions are performed.

1. Where the expected transaction value of the day is more than VND 50 million or the expected transaction value in each month is more than VND 200 million based on par value (for stocks, convertible bonds, exchange trade fund) or at the latest issue price (for covered warrants) or transfer value (for the right to purchase shares, the right to purchase convertible bonds, the right to purchase Exchange Trade Fund), even if the transfer is not via the trading system at the Stock Exchange (such as transaction of giving, offering or being given, inherited, making transfers or receiving transfers of stock and others), as follows:
 - a) At least 03 (three) business days before the expected transaction date, the executive officers of the Company and their relevant persons shall disclose information about the expected transaction as per the form specified in Appendix XIII or Appendix XIV promulgated with the Circular No.96/2020/TT-BTC;
 - b) The period for transaction performing shall not more than 30 (thirty) days from the date of registration for transaction performance. The executive officers of the Company and their relevant persons shall comply with the time, volume, and value announced by the Stock Exchange and only perform the first transaction on the next closest trading day of the information disclosure date from the Stock Exchange;
 - c) In case of making a purchase transaction in the issuance periods of shares, exchange trade fund or a public purchase and offering transaction, the entities required to disclose information as prescribed in this Article are exempted from the obligations specified in the Point “b” of this Clause; and also comply with the law on public offering, issuance and tender offer;
 - d) The executive officers of the Company and their relevant persons are not allowed to simultaneously register, purchase and sale of stocks, stock options, convertible bonds, right to purchase convertible bonds, exchange trade fund, and right to purchase exchange trade fund or covered warrants in the same registration or transaction period and may only register and perform the next transaction when reported on the ending of the previous transaction; except for the case that the fund management company, the branch of foreign fund management company in Vietnam is a relevant person of the executive officer performing the registration, purchase and sale of securities for ETFs or investments as specified by entrusting customers, but ensuring that each entrusting customer may not simultaneously register, purchase and sale transactions in the same registration period;
 - e) Within 05 business days from the date of completed transaction (in case the transaction ends prior to the registration deadline) or the end of the expected transaction period, the Executive officers of the Company and their relevant persons shall disclose the results of transaction performance and also explain the reasons of failure to perform transaction or failure to perform the registered volume (if any) as per the form specified in Appendix XV or Appendix XVI promulgated with the Circular No. 96/2020/TT-BTC;
 - f) The executive officers of the Company and their relevant persons are the entities as reporting and disclosing information as prescribed in this Clause and also the entities reporting and disclosing information as prescribed in Article 19 of this Regulation are only required to fulfill their obligation to disclose information applicable to the executive officers of the Company and their relevant persons.

2. The executive officers of the Company and their relevant persons who are not the entities as reporting and disclosing information as prescribed in Clause 1 of this Article who are also the entities reporting and disclosing information as prescribed in Article 2 of this Article shall fulfill their obligation to report and disclose information as prescribed in this Article.
3. The provisions on the obligation to disclose information in Points a, b and d, Clause 1 of this Article shall not apply to the case where the securities company sell the mortgage lien release of shares of the customers who are the executive officers of the Company or the relevant persons of these entities.
4. After registering a transaction, if the entity of such transaction registration is no longer the executive officer of the Company or the relevant person of these entities, such entities of transaction registration shall remain reporting and disclosing information as prescribed in Clause 1 of this Article.
5. In case the Parent company, political organizations, socio-political organizations (trade unions, youth unions, etc.), individuals holding other management titles as prescribed in the Company's Charter conducting securities transactions of the Company shall fulfill their obligation to disclose information applicable to the executive officers of the Company or the relevant persons.
6. Upon the receiving reports related to securities transaction from the executive officers of the Company or the relevant persons as prescribed in this Article, the Company shall disclose it on Website of the Company within a period of 03 (three) business days.

Article 21. Disclosure of information of the public tender offer transaction

Where the Company is subject to a public tender offer, the organization or individual making public tender offer and the Company shall disclose information in accordance with the public tender offer regulation.

Chapter V:

OTHER PROVISIONS

Article 22. Responsibilities of authorized discloser

1. The authorized discloser as disclosing information is the one who shall collect information and fulfill the Company's information disclosure obligations as prescribed under this Regulation.
2. The following are the duties of authorized discloser:
 - a) Honesty, responsibility, prudence and due diligence
 - b) Public disclosure of name and working phone number to facilitate the shareholders to contact;
 - c) Having enough time to perform his/her responsibilities, especially contacting shareholders, recording shareholders' opinions, periodically disclosing and making response to shareholders' opinions and other issues on corporate governance as prescribed;

- d) Being responsible for the fulfillment of 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;

3. Adjustment of disclosed information:

Upon the disclosing information, in case the Company receives feedback on the accuracy and sufficiency of disclosed information, the authorized discloser shall be responsible for checking and verification and supplementation or amendment (if any) of such information within 48 hours from the date of receipt of feedback, and make additional announcement/correction of information as prescribed.

Article 23. Responsibilities and relationships between Boards/Departments/Divisions for providing with information to the authorized discloser

1. The authorized discloser, within the scope of his/her functions and duties, shall periodically urge the Boards, Divisions, Departments, Branches and affiliates to provide with information under this Regulation;

The Heads of the Departments, Divisions, Branches and affiliates shall be responsible for the accuracy and punctuality of information provided to the Investor Relations Team for information disclosure;

For the irregular information, information provided on request must be disclosed under the provisions of Chapter II, Chapter III of this Regulation; The Heads of Departments, Divisions, Branches, affiliates (where the information source required to provide) shall be responsible for proactively providing with information to the authorized discloser within 12 hours from the occurrence time of the event;

2. Disclosed information must be approved by the competent authorities. The authorized discloser shall summarize such approved information and perform the information disclosure as prescribed.
3. The authorized discloser shall supervise the information disclosure and also report to the General Director on performance results.

Chapter VI:

IMPLEMENTATION

Article 24. Effect

1. This Regulation consists of 06 (six) Chapters and 26 (twenty-six) Articles, and comes into force from the date of promulgation by the Board of Directors.
2. Termination of effect of the Regulation on Information Disclosure promulgated with the Decision No. 28/QD-PVCFC dated June 7th, 2016 of the Board of Directors is as of the date of this Regulation promulgated.

Article 25. Implementation

Based upon the Regulation, the General Director shall set up the apparatus for executions; and also specify the functions, duties, responsibilities and details of the Clauses and Articles in the Regulation for implementing information disclosure as prescribed.

Article 26. Amendments and supplements

During the implementation process, this Regulation may be amended and supplemented in the case of the provisions of law and the changed conditions of the Company and shall be reviewed and decided by the Board of Directors at the request of the General Director./.