

VIETNAM OIL AND GAS GROUP
PETROVIETNAM CA MAU FERTILIZER JOINT STOCK COMPANY



**REGULATION ON
MONITORING CONFLICTS OF INTEREST AND
RELATED PERSON TRANSACTIONS**

(Promulgated with Decision No 2988/QD-PVCFC dated 06/12/2022 by the Board of Directors of PetroVietnam Ca Mau Fertilizer Joint Stock Company)

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CHAPTER I

GENERAL PROVISIONS

Article 1. Regulated scope and entities

1. Regulated scope
 - a. This Regulation stipulates principles and guidelines for identification, prevention, and mechanism for receiving, processing information and reporting conflicts of interest that may arise at PVCFC.
 - b. This Regulation also provides guidance to improve management and supervision efficiency, increasing transparency of the related person transactions at PVCFC; specifying the approval authority of the General Meeting of Shareholders and the Board of Directors, the order and procedures for approval, the samples of invalid transactions or contracts between PVCFC and the related persons.
 - c. This Regulation specifies responsibilities of management levels in the implementation of policies on conflicts of interest and related person transactions at PVCFC.
2. Regulated entities

This Regulation is applied to all employees of PVCFC and PVCFC's units in performing their respective duties and mandates.

Article 2. Definitions and terms

- 2.1. **Company (“PVCFC”)**: PetroVietnam Ca Mau Fertilizer Joint Stock Company.
- 2.2. **Dependent units**: Including Branches of Petrovietnam Ca Mau Fertilizer Joint Stock Company and Ca Mau Fertilizer Plant.
- 2.3. **Units**: Including Departments / Divisions, Office, and dependent units of PVCFC.
- 2.4. **Board of Directors (“BOD”)**: Board of Directors of PVCFC.
- 2.5. **Executives**: Including the General Director, Deputy General Director, and Chief Accountant of PVCFC.
- 2.6. **Audit & Risk Management Committee (“A&RM”)**: The Audit & Risk Management Committee is under the Board of Directors of PVCFC.

- 2.7. **Regulations:** Regulations on monitoring conflicts of interest and related person transactions.
- 2.8. **Related person(s)** is/are Individual(s) or organization(s) that has/have direct or indirect relations with the Company in the following cases:
- a. The parent company, the manager and the legal representative of the parent company and the person competent to appoint the manager of the parent company; organizations and individuals jointly under the control of the parent company;
 - b. Subsidiaries, managers and legal representatives of subsidiaries;
 - c. Individuals, organizations or groups of individuals or organizations that own more than 10% of the voting shares of the Company or have the ability to influence the Company's operations through ownership, acquisition of shares or through decision making of the Company;
 - d. The manager of the Company, the legal representative of the Company, the managerial positions elected by the General Meeting of Shareholders or appointed by the Board of Directors, the Head of the Supervisory Board and members of the Supervisory Board (the Supervisory Board members), Company Secretary, person in charge of corporate governance, person authorized to disclose information;
 - e. Wife, husband, biological father, natural mother, adoptive father, adoptive mother, father-in-law, mother-in-law, biological child, adopted child, son-in-law, daughter-in-law, brother/sister, brother-in-law, sister-in-law, of the company's manager, legal representatives, supervisors, board members and shareholders owning controlling shares of PVCFC;
 - f. Individuals who are authorized representatives of companies or organizations specified at Points a, b and c of this Clause;
 - g. Enterprises in which the individuals or organizations specified at Points a, b, c, d, e, and f of this Clause own to the extent that they dominate the decision making of the Company;
 - h. A contractual relationship in which an organization or individual represents the Company or vice versa;
 - i. Other related persons as defined by laws and regulations.

- 2.9. **Management** of PVCFC including Chairman of the Board of Directors, members of the Board of Directors, General Director, Deputy General Director and Chief Accountant.
- 2.10. **Transactions with related persons (Related person transactions)** mean the transfer of resources, services or obligations between PVCFC and a related person (including transactions in progress with unrelated persons that later become related), regardless of whether there are costs incurred; including but not limited to types of transaction such as purchase and sale transactions, investment activities, activities related to capital contribution, supply of goods, activities related to guarantee, borrowing and lending, etc.
- 2.11. **Arm's length transactions** mean the terms and conditions of the transaction are not more favorable than those of transactions with unrelated persons under similar conditions in a healthy competitive market.
- 2.12. **Competitor** means any individual/organization that deals in products/services that are related (alternative or complementary) to the products/services that PVCFC provides or those products/services that attract customers that PVCFC is targeting.
- 2.13. **Conflict of interest** means situation that has or is likely to undermine an individual's fairness due to a conflict of personal and professional interest or common interests (the interest of the Company). The pursuit of personal interest may harm the interest of the Company. In corporate governance, a conflict of interest is a situation in which a member of the Board of Directors, a member of the Executive Board, a shareholder, an employee, or other person has a direct and competitive interest, which may conflict in fact, or potential, or may be deemed to conflict with, an individual's duty to the Company and its shareholders as a whole.
- 2.14. **Business Confidentiality** of PVCFC means information that meets the following conditions: *(i)* is not common sense; *(ii)* have business applicability and when used that will give the holder of that information (PVCFC) an advantage over a person who does not hold or use such information; *(iii)* secured by the owner (PVCFC) by the necessary measures so that such information is not disclosed and not easily accessible.

Article 3. References

- The Vietnam Corporate Governance Code of best practices for public companies in Vietnam issued by the State Securities Commission of Vietnam in August 2019.
- The Vietnamese Corporate Governance Manual was jointly published by the International Finance Corporation (IFC) and the State Securities Commission of Vietnam in October 2010.
- Law on Enterprise No. 59/2020/QH14 dated June 17, 2020 of the National Assembly of the Socialist Republic of Vietnam and the related guiding documents.
- Law on Securities No. 54/2019/QH14 dated November 26, 2019 of the National Assembly of the Socialist Republic of Vietnam and the related guiding documents.

CHAPTER II

CONFLICT OF INTEREST MONITORING

Article 4. Identifying conflicts of interest

A conflict of interest occurs in a situation where the interest of a manager at PVCFC, a legal representative of PVCFC, a person authorized to sign transactions of PVCFC or their related person affects or will affect the performance of such person's duties, affect the interests of PVCFC and/or its partners. Circumstances where conflicts of interest are considered to exist include, but are not limited to, the following situations:

- a. Receiving money, property, goods, services or special consideration, other benefits of organizations and individuals related to the work they handle or under their management;;
- b. Using information obtained from their positions and powers for personal gain or to serve other organizations or individuals;
- c. Signing contracts with businesses owned by wife/husband, parents, children, brother/sister or for businesses owned by wife/husband, parents, children, brother/sister to sign contracts with PVCFC when assigned to perform transactions, purchase and sell goods and services or enter into contracts. for PVCFC;

- d. Having wife/husband, father, mother, child, brother/sister who has rights and interests directly related to the performance of his/her duties;
- e. Performing transactions with related persons that do not comply with arm's length basis as prescribed in relevant legal documents and this Regulation;
- f. Interfering with or improperly influencing PVCFC's operations for personal gain;
- g. Working with a competitor of PVCFC while working or having an interest at PVCFC or having a binding commitment with PVCFC.

Article 5. Principles in monitoring and preventing conflicts of interest

5.1 Principles based on legal regulations that must be followed include:

- a. Members of the Board of Directors, Supervisors, General Director, Deputy General Director, and Chief Accountant of PVCFC must disclose related interests (including financial and non-financial interests) in accordance with the Law on Enterprises, legal documents and internal regulations of PVCFC for conflict-of-interest management.
- b. Members of the Board of Directors, General Director, Deputy General Director, and Chief Accountant of PVCFC must explain to the Board of Directors and Supervisory Board about the nature and content of transactions between PVCFC and themselves or with the respective related persons in accordance with the laws and this Regulation.
- c. Members of the Board of Directors, General Director, Deputy General Director, and Chief Accountant of PVCFC are responsible for assessing the possibility of conflicts of interest as well as their respective materiality level before approving transactions and business activities in an honest, careful, fair, and reasonable manner to ensure maximum legal benefits for PVCFC in all situations.
- d. Members of the Board of Directors, General Director, Supervisors, Deputy General Directors, and Chief Accountant of PVCFC have the responsibility to be loyal to the interest of PVCFC and shareholders, not to abuse the position to use or disclose PVCFC's information, secret, business opportunities and other assets for personal benefit or for the benefit of other organizations and individuals (including performing related person transactions).

5.2 PVCFC's management levels implement principles and monitor for compliance within their respective jurisdictions and responsibilities include:

- a. All employees of PVCFC are committed to always being honest, not lying, not taking advantage of any form in performing their mandates and duties.
- b. All employees of PVCFC and related persons of these individuals commit to only use information obtained through their positions to serve the interests of PVCFC.
- c. All employees of PVCFC commit not to accept, give, or get involved in bribes; does not propose, promise, or offer discounts or commissions to individuals of any kind, directly or indirectly, except for the legitimate sales commission or discount policies issued by PVCFC and applied for positions of authority.
- d. All employees of PVCFC commit not to perform acts such as threatening, terrorizing, or using pressure in any form to influence the process of contract negotiating, establishing, signing and cooperation between PVCFC and its partners that results in damages or threatens to PVCFC's and its partners' property.
- e. Employees of PVCFC are not allowed to participate in the negotiation process, negotiate and vote to approve transactions that bring or may bring benefit to their own or to their respective related persons.
- f. All employees of PVCFC commit not to disclose or use PVCFC's business confidential information to work for a competitor of PVCFC while working or having interests at PVCFC or are engaged binding with PVCFC. In case any management member of PVCFC has signed and complied with a non-disclosure commitment, their relocation or arrangement to work at another business or organization that is a competitor of PVCFC while ensuring the commitment shall not be considered a violation of the provisions of this Regulation.

Article 6. Guidance on how to monitor conflicts of interest

6.1 Mandatory management measures

Members of the Board of Directors, General Director, Deputy General Director, and Chief Accountant of PVCFC must develop and implement the following measures in order to minimize the risks arising, and receive, process information and report conflicts of interest in a timely and effective manner:

- a. All staff of PVCFC to confirm that they have received a copy (paper or electronic version) of this Regulation; read, understood, and agree to comply with the content of this Regulation.

- b. Design effective procedures to prevent or control the exchange of information between persons involved in potentially conflict-of-interest activities when such communication could harm interest of PVCFC.
- c. All staff of PVCFC should not to use personal accounts in business transactions with partners.
- d. Separate the duties and powers of employees could lead to conflicts of interest, preventing or limiting any person from improperly using his or her influence over the way a related person processes contracts, transactions.
- e. Regularly evaluate and adjust and supplement internal controls to manage conflicts of interest in line with PVCFC's actual business operations.
- f. Maintain procedures for managing access to electronic data corresponding to the position, duties and authority of each department/division; only disseminating internal information in PVCFC for staff who need to know to perform their assigned functions and tasks.
- g. Develop a mechanism to operate information barriers to limit, prevent or control the exchange of information between people involved in activities that have the potential to generate conflicts of interest and between official employees engaged in various activities, transactions.
- h. Report and disclose fully, accurately, and promptly periodical information, unusual information from production, business, financial activities, corporate governance to shareholders, to the public together with other information if such information potentially affect the price of securities or the decisions of the shareholders and the investors.
- i. Make public and transparent of policies related to the legitimate rights and interests of employees; salary and bonus regime; working time, rest time and other social welfare regimes; Code of Conduct, Company Charter; organization, personnel arrangement, and other contents.
- j. Develop a remuneration policy to ensure that it does not create incentives for employees to prioritize their own interest, causing damages to PVCFC and its partners.
- k. Require PVCFC's business units to seriously and fully implement their responsibilities to identify potential conflicts of interest within their management scope and implement measures to prevent, prevent or deal with conflicts of interest appropriately (including the design and implementation of internal

controls in business processes) to accomplish their mandates and duties. Periodically, the business units report the results of identification and management of cases and situations exposed to risk of arising conflicts of interest as well as their evaluation of the implemented prevention and handling measures within their responsibilities to the Legal and Compliance Division. The Legal and Compliance Division summarizes and prepares periodic reports at the whole Company level with recommendations (if any) to the Executives of PVCFC for approval.

1. Establish channels to receive information to ensure safety, confidentiality, and anonymity so that PVCFC's employees can notify PVCFC's Executives, the Audit and Risk Management Committee and the Board of Directors in case knowing or being expected to know about any conflicts of interest that have/are/will arise. Information and reports on the risk of conflict of interest are presented in writing and/or by email, clarifying the following contents: (i) Situation where the conflict of interest arises; (ii) Time when the conflict of interest occurs or to be known/discovered; (iii) Level of impact on the performance of duties of the involved staff; (iv) Recommended measures to control conflict of interest.
- m. All employees of PVCFC are required to self-declare and notify their immediate superiors about the risk of conflict of interest according to the form regulated in Appendix 1 as soon as PVCFC's staff realizes that they are capable of falling into conflict of interest situations as guided in Article 4 of this Regulation.

6.2 Additional management measures

Based on arising situations or business conditions from time to time or for each specific period, the Board of Directors and the Executives of PVCFC issue a resolution or decide to implement the following additional measures in accordance with publicly and legally appropriate criteria and scope.

- a. Independently supervise PVCFC's employees who are authorized/authorized to perform transactions and activities with high risk of conflict of interest.
- b. Take measures to prevent or control the continuous or sequential participation of an employee in separate contracts and transactions.
- c. Examine all bribes or gifts of material value that are likely to conflict to a certain extent with any responsibilities related to the fair treatment of partners whom the employee of PVCFC must perform. Under no circumstances should PVCFC's

employees accept or give anyone a gift or other benefit that cannot be considered legitimate.

- d. Employees are strictly forbidden to have outside business interests that conflict with the common interests of PVCFC.

CHAPTER III

MONITORING AND DISCLOSURE OF RELATED PERSON TRANSACTIONS

Article 7. Responsibility to declare and disclose information

7.1 Members of the Board of Directors, Supervisors, General Director, Deputy General Directors, and Chief Accountant of PVCFC must declare to the Company the following information:

a. Information about the related persons:

- Name, head office address, business lines, number and date of issue of the Enterprise Registration Certificate, place of business registration for the organization;
- Name, permanent address, date of birth, ID number and date of issue, place of issue for individuals;
- The nature of the relationship;
- Specific positions and interests in the relevant person;
- Date completed/updated information.

b. Information about transactions with the related persons:

- Names of the persons/parties to the transactions, relationship with the related persons;
- Reviewing and approving dates of the related person transactions together with the reviewer/approver's information;
- The purpose/need of the transactions;
- Type of risks;
- Value of the approved transactions;
- A description of the extent of benefits that related persons can derive from the transaction;

- Terms and conditions, including any changes to terms and conditions of the transaction with the related persons;
 - Completion minute.
- 7.2 The declaration specified in Clause 7.1 for the first time is made immediately when the employee is appointed to a position falling into the scope stipulated by the laws and internal regulations of PVCFC. When there is a change in information about the related person or there is a transaction with the related person after the first declaration, the employee must make a written declaration of information within 15 working days since the date of the changes or the date of transaction. All forms of declaration mentioned above must be kept at the head office of PVCFC.
- 7.3 The disclosure of information specified in Clause 7.1 is carried out in accordance with relevant laws and regulations on information disclosure on the stock market issued by the Board of Directors.
- 7.4 In case the declaration of information specified in Clause 7.1 is applied to positions or individuals that are not required to comply with current laws, it should be done based on mutual agreements between employers and employees. Based on arising situations or business conditions from time to time or for each specific period, the Board of Directors and the Executives of PVCFC issue a resolution/decision to implement this additional declaration for a particular position or person in a public and lawful manner.

Article 8. Related person transactions under authority of the General Meeting of Shareholders and the approval process

- 8.1 The General Meeting of Shareholders approves the granting of loans or guarantees to members of the Board of Directors, members of the Supervisory Board, General Director, Deputy General Director, and Chief Accountant who are not shareholders and individuals and organizations who are their related persons.
- 8.2 The General Meeting of Shareholders approves contracts, transactions with individual value or cumulative value (excluding taxes, fees and charges according to Vietnamese laws) within 12 months from the first transaction date those fall under the following categories:
- a. Contracts, transactions of borrowing, lending and selling assets with a value more than 10% of PVCFC's total assets disclosed in the most recent financial

statements between the Company and a shareholder owning from 51% of the total number of shares with voting rights or related persons of that shareholder;

- b. Contracts and transactions valued at 35% or more of PVCFC's total assets disclosed in the most recent financial statements between the Company and a shareholder, the authorized representatives of the shareholder being organizations and owning more than 10% of the total ordinary shares of PVCFC or the related persons of that shareholder;
 - c. Contracts and transactions valued at 35% or more of PVCFC's total assets disclosed in the most recent financial statements between the Company and members of the Board of Directors, General Director and their related persons;
 - d. Contracts and transactions valued at 35% of PVCFC's total assets disclosed in the most recent financial statements between the Company and the enterprises that members of the Board of Directors, Supervisors, General Director, Deputy General Director and Chief Accountant of PVCFC must declare according to the provisions of Clause 2, Article 164 of the Law on Enterprise No. 59/2020/QH14.
- 8.3 The approval of contracts and transactions under the authority of the General Meeting of Shareholders shall be carried out in the following order:
- a. Before signing a contract to perform a transaction with a related person, the Company's representative must notify the Board of Directors about the involved persons or entities related to such contract or transaction and enclose it with a draft contract or principal content of the transaction.
 - b. The Board of Directors submits the draft contract, transaction, or explanation on the main content of the contract or transaction at the General Meeting of Shareholders or collects shareholders' opinions in writing.
 - c. In this case, shareholders who have interests related to the parties in the contract or transaction do not have the right to vote. When there is enough information and evidence to ensure that the contract or transaction satisfies the trading conditions according to market principles, the contract or transaction with related person must be approved so as not to hinder production and usual business activities of PVCFC.

- 8.4 A contract or transaction is approved when it falls into one of the following two cases:
- a. For the transaction at points b, c, d, Clause 8.2: approved at the General Meeting of Shareholders by 50% or more of the total shareholder who have voting rights attending the meeting.
 - b. For the transaction at Point a, Clause 8.2: approved by collecting written opinions of from more than 50% of all shareholders who have the voting rights; or approved at the General Meeting of Shareholders by 50% or more of the shareholders who have voting rights attending the meeting.
- 8.5 Transactions specified in Clause 8.1 must be signed in writing on the principle of voluntariness and equality and ensure the arm's length basis.

Article 9. Related person transactions under authority of the Board of Directors and the approval process

- 9.1 The Board of Directors approves contracts, borrowing/lending transactions, sale of assets with the value (excluding the taxes, fees and charges according to Vietnamese laws) that is not exceeding 10% of PVCFC's total assets disclosed in the most recent financial statement between the Company and a shareholder owning from 51% of the total number of shares entitled voting or more or related persons of such shareholder.
- 9.2 The Board of Directors approves contracts, transactions with the value (excluding taxes, fees, charges according to Vietnamese laws) that is less than 35% of PVCFC's total assets disclosed in the most recent financial statements between the Company and the following related persons:
- a. Shareholders, authorized representatives of shareholders being organizations owning more than 10% of the total ordinary shares of the Company and their related persons;
 - b. Members of the Board of Directors, General Director and their related persons.
 - c. Enterprises that members of the Board of Directors, Supervisors, General Director, Deputy General Director and Chief Accountant of PVCFC must declare according to the provisions of Clause 2, Article 164 of the Law on Enterprises No. 59/2020/QH14.

9.3 Approval process:

- a. Before signing a contract to perform a transaction with a related person, the representative of the Company must notify the Board of Directors about the involved persons or entities related to such contract or transaction and enclose the draft of contract or the main content of the transaction.
- b. The Board of Directors decides whether to approve the contract or transaction within 15 days from the date of receipt of the notice.
- c. Members of the Board of Directors who have interests related to the parties in the contract or transaction do not have the right to vote. When there is enough information and evidence to ensure that the contract or transaction satisfies the trading conditions according to arm's length basis, the contract or transaction with related person must be approved so as not to hinder production and usual business activities of PVCFC.

9.4 Transactions specified in Clause 9.1 must be signed in writing on the principle of voluntariness and equality and ensure that trading conditions comply with the arm's length basis.

Article 10. Responsibility for archiving information

10.1. PVCFC's Board of Directors and Executives are responsible for organizing the archive of documents and information related to the approval or rejection of transactions with related persons, including but not limited to:

- The person who approves/rejects the transaction with the person involved at each step in the process;
- The review opinion of independent member of the Board of Directors for any objections at any step of the transaction approval process;
- List of submitted documents;
- Description of the transaction that summarizes reasons for the transaction to benefit PVCFC;
- Outcomes and basis for identifying the related person and relationships;
- The financial information and details of related person transactions, including components such as cash of payables, the fair value of the financial instruments, the maximum amount available for disbursement, maximum value guaranteed;
- Contents of notes on negotiation activities and negotiation results;

- Clearly presented content about transactions with related persons conducted under arm's length terms and conditions, including information on the standards applied and reflecting consideration of the transaction's reasonability;
- Necessity and proof, if necessary, of any deviations from arm's length terms and conditions;
- Content that presents deficiencies in both the process and the documents as discovered by the final approver;
- Recommendations and approvals are clearly presented.

10.2. Information about related person(s) and transactions with related person(s) must be committed to ensure that they are used for the right purposes and are kept confidential in accordance with the provisions of current laws.

Article 11. Contracts and transactions between the Company and related persons are invalid

Contracts and transactions between the Company and related persons are invalidated by court decisions and handled in accordance with laws when they are signed improperly.

CHAPTER IV

IMPLEMENTATION CLAUSES

Article 12. Responsibilities of management levels

12.1 Responsibilities of the Board of Directors

- a. Supervise the development, approval and communication of policies on conflict-of-interest management and related person transactions;
- b. Monitor the effective inspection and review of the implementation of the policies on conflict-of-interest management and related person transactions of all organizations, major shareholders, members of the Board of Directors, Executives of PVCFC and their related persons;
- c. Ensure the disclosure of interests and transactions with related persons of members of the Board of Directors, Supervisory Board, Executives of PVCFC and major shareholders;
- d. Review and approve/reject or propose recommendations to shareholders to approve or disapprove all transactions with key related persons;

- e. Supervise the establishment of systems to ensure proper management and reporting of transactions with related persons, including reporting all transactions with the related persons to the Supervisory Board and external auditors.

12.2 Responsibilities of independent members of the Board of Directors

- a. Assist in monitoring implementation of policies on conflict-of-interest management and transactions with the related person;
- b. Assist in monitoring the implementation of the review and approval process of related person transactions and work closely with the Internal Audit Department as well as the external auditors who provide assurance for the transaction with the related person;
- c. Responsible for detecting and disclosing transactions with the related persons, including but not limited to: (i) prepare a list of related persons and the roles of the persons/parties in the transactions; (ii) consider the materiality of the transactions; (iii) coordinate with the independent auditors and the Audit & Risk Management Committee to evaluate the transactions that the management has conducted to serve personal interests.

12.3 Responsibilities of the Audit & Risk Management Committee

- a. Report all risks of conflicts of interest to the Board of Directors.
- b. Report all transactions with the related persons to the Board of Directors and Independent Auditors.
- c. Review and monitor the tracking of the related person transactions and the related persons and effectively manage those transactions, including activities related to the relevant functional department, including: (i) the compliance function; (ii) the risk management function; (iii) internal audit function; (iv) function of providing information by hotline; and (v) external auditor.

12.4 Responsibilities of PVCFC's Executives

- a. Ensure PVCFC's activities and transactions (especially transactions with the related persons, including internal transactions) are reviewed to assess risks and limit the possibility of conflicts of interest to an appropriate extent, PVCFC's resources are not misappropriated or misused.
- b. Thoroughly review, regularly monitor transactions with the related persons to ensure compliance with arm's length basis during the trading period.

Article 13. Handling violations

In case PVCFC's staff violates the provisions of this Regulation (including the signing of contracts, transactions improperly leading to the contract or transaction being invalidated), in addition to requesting the violating staff is responsible for compensating for all damages incurred to PVCFC and its partners, and at the same time refunding to PVCFC the profits earned from performing contracts, transactions. The Board of Directors and the Executives of PVCFC considers on a case-by-case basis to apply one of the remedies specified in the PVCFC's regulations.

Article 14. Implementation clauses

- 14.1 The management of PVCFC proactively implements guidelines on principles and measures to manage conflicts of interest and the related person transactions specified in this Regulation (including forms for declaration, announcement of information when necessary) within the scope of mandates.
- 14.2 If there is any provision in this Regulation that conflicts with or is contrary to the provisions of the Company's Charter, Internal Regulations of Governance, Regulation on operation of the Board of Directors then the provisions of the Charter, Internal Regulations of Governance, Regulation on operation of the Board of Directors will be applied.
- 14.3 Issues related to information management, confidential documents and information security are implemented in accordance with the Regulation on Management and use of confidential documents issued by the Board of Directors.
- 14.4 During the implementation process, each member of the Board of Directors can propose amendments, supplements, and replacements to the provisions of this Regulation to suit the Company's business operations as applicable laws.
- 14.5 The Board of Directors considers approving the amendment, supplement, and replacement of the provisions of this Regulation. Amendments and supplements to this Regulation are only valid when issued in writing by the Board of Directors.
- 14.6 This Regulation takes effect from the date of approval and promulgation by the Board of Directors./.

APPENDIX 1

DISCLOSURE FORM OF CONFLICTS OF INTEREST RISK

I – *[Full Name]* - *[Full Title]* Petrovietnam Ca Mau Fertilizer Joint Stock Company declares information about the risk of conflict of interest as follows:

1. The type of situation that presents a potential conflict of interest that I am likely to fall into:

- Receiving money, property, goods, services or special consideration, other benefits of organizations or individuals related to the work I handle or under my management
- Using information obtained from my positions and powers for personal gain or to serve other organizations or individuals
- Entering into a contract with an enterprise owned by wife/husband, father, mother, child, brother/sister or having a business owned by wife/husband, father, mother, child, brother/sister enter into a contract with PVCFC when assigned to perform transactions, buy and sell goods, services or sign contracts for PVCFC
- Having wife/husband, father, mother, child, brother/sister who has rights and interests directly related to the performance of my duties
- Performing transactions with related persons that do not comply with arm's length basis as prescribed in relevant legal documents and this Regulation
- Interfering with or improperly influencing PVCFC's operations for personal gain
- Working with a competitor of PVCFC while working or having an interest at PVCFC or having a binding commitment with PVCFC
- Others

2. Details of the potential conflict of interest situation I am in:

[Full name of the individual or family member of the individual] – [Relationship] – [Organization/Partnership] – [Activity / Transaction / Situation] – [Time of Activity / Transaction / Situation] – [The degree of influence on the individual's task performance] – [Proposed measures/solutions]

I CONFIRM that I have read and understand PVCFC's Regulation on Monitoring conflicts of interest and related person transactions and the answers to the above questions are complete and accurate to the best of my knowledge and belief.

Full name

Signature

Date

APPENDIX 2

DECLARATION FORM OF RELATED PERSON INFORMATION

- Pursuant to the Law on Enterprise No. 59/2020/QH14 approved by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020 and guiding documents on the implementation of the Law on Enterprise;
- Pursuant to the Law on Securities No. 54/2019/QH14 approved by the National Assembly of the Socialist Republic of Vietnam on November 26, 2019 and guiding documents on the implementation of the Securities Law;
- Pursuant to Charter of Petrovietnam Ca Mau Fertilizer Joint Stock Company;
- Pursuant to Regulation on Information Disclosure on Securities Market of Petrovietnam Ca Mau Fertilizer Joint Stock Company;
- Pursuant to Regulation on Monitoring conflicts of interest and related person transactions of PetroVietnam Ca Mau Fertilizer Joint Stock Company.

I – *[Full name]* - *[Full title]* Petrovietnam Ca Mau Fertilizer Joint Stock Company declares related person information as follows:

SECTION 1: BUSINESS INFORMATION WHICH THE INDIVIDUAL IS ABLE TO CONTROL AND/OR HAVE A SIGNIFICANT IMPACT

COMPANY No. 1	
Name	
Tax code	
Head office address	
Main business sectors	
Percentage of ownership of contributed capital/shares (both direct and indirect)	
Basis of ability to control and/or exercise significant influence (specify title/position and/or control method / significant influence)	

Starting time of having significant ability to control and/or influence	
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COMPANY No. 2	
Name	
Tax code	
Head office address	
Main business sectors	
Percentage of ownership of contributed capital/shares (both direct and indirect)	
Basis of ability to control and/or exercise significant influence (specify title/position and/or control method / significant influence)	
Starting time of having significant ability to control and/or influence	

SECTION 2: INFORMATION OF FAMILY MEMBERS FROM 18 YEARS OLD

PERSON 1	
Full name	
ID Number	
Date and place of issue of ID card	
Permanent address	
Temporary residence address	
Relationship	
Joining an Organization/ Association related to PVCFC's business activities	<i>[Job Title] - [Name of Organization/ Association]</i>

PERSON 2

Full name	
ID Number	
Date and place of issue of ID card	
Permanent address	
Temporary residence address	
Relationship	
Joining an Organization/ Association related to PVCFC's business activities	<i>[Job Title] - [Name of Organization/ Association]</i>

PERSON 3	
Full name	
ID Number	
Date and place of issue of ID card	
Permanent address	
Temporary residence address	
Relationship	
Joining an Organization/ Association related to PVCFC's business activities	<i>[Job Title] - [Name of Organization/ Association]</i>

SECTION 3: BUSINESS INFORMATION THAT THE RELATED PERSON HAS CONTROL AND/OR SIGNIFICANT INFLUENCE

[The person concerned in this section must declare detailed information in Section 2]

COMPANY No. 1	
Name	
Tax code	
Head office address	
Main business sectors	
Related person	<i>[Full name] - [Relationship with the individual declaring]</i>
Percentage of ownership of contributed capital/shares (both direct and indirect) of related person	
Basis of ability to control and/or exercise significant influence (specify title/ position and/or control method/significant influence) of related person	
Starting time of having significant ability to control and/or influence of related person	

I hereby certify that the information declared above is complete and true, if wrong, I will take full responsibility before the laws.

Ca Mau, [month] [date], 20...

DECLARANTS

(Sign and Full name)

APPENDIX 3

DECLARATION FORM OF RELATED PERSON TRANSACTIONS

I – *[Full Name]* - *[Full Title]* Petrovietnam Ca Mau Fertilizer Joint Stock Company declares related person transactions as follows:

1. I (or Mr/Ms ... - my related person) am (is) processing *[contract, business activities or invest with/in]* organizations/units related to PVCFC's business activities:

[Full name of the individual or his/her family member] – [Relationship] – [Activity/Transaction] – [Organization/Partnership]

2. I (or Mr/Ms ... - my related person) am (is) *[providing services, selling products]* to PVCFC:

[Describe the nature of each service or product that the individual and/or his/her related person is providing to PVCFC]

3. I (or Mr/Ms ... - my related person) am (is) *[using services, buying products]* of PVCFC:

[Describe the nature of each service or asset of PVCFC that the individual and/or his/her related person is using]

4. I (or Mr/Ms ... - my related person) have (has) or will have direct or indirect interest in the transaction(s) or business activities in which PVCFC is involved or is a party:

[Describe the nature of each transaction in which the individual and/or his related person has interest] – [Describe the respective benefits received]

5. I (or Mr/Ms ... - my related person) am (is) *[borrowing from or lending to]* PVCFC:

[Principal amount] – [Term] – [Interest rate] – [Method of paying principal/interest]

6. I (or Mr/Ms ... - my related person) am (is) a party to or has an interest in a pending legal proceeding involving the PVCFC:

[Describe the nature of the procedure] – [Describe the respective benefits received]

7. I believe the following event, transaction, agreement or other situation should be examined by the Board of Directors or the Audit & Risk Management Committee of PVCFC in accordance with the provisions of the Regulation on Monitoring conflict of interest and related person transactions of PVCFC:

[Describe the nature of each situation] – [The time when the situation arose] – [Names of the persons involved]

8. I (or Mr/Ms ... - my related person) have (has) following **[relationship or other activities]** must be declared:

[Full name of the individual or his/her family members] – [Relationship] – [Other activities must be declared]

I CONFIRM that I have read and understand PVCFC's Regulation on Monitoring conflicts of interest and related person transactions and the answers to the above questions are complete and accurate to the best of my knowledge and belief.

Full name

Signature

Date