

No.: 04/QĐ-HĐQT.2026

An Giang, April 29, 2026

DECISION

Regarding the Promulgation of Regulation on Information Disclosure

BOARD OF DIRECTORS AN GIANG AGRICULTURE AND FOODS IMPORT-EXPORT JOINT STOCK COMPANY

- Pursuant to the Law on Enterprises 2020;
- Pursuant to the Charter on Organization and Operation of An Giang Agriculture and Foods Import-Export Joint Stock Company (the “Company”);
- Pursuant to Resolution No.07/NQ-HĐQT.2026 dated April 29, 2026, of the Board of Directors of the Company.

DECIDES

Article 1: To promulgate the amended and supplemented Regulation on Information Disclosure of the Company dated April 29, 2026.

Article 2: This Regulation shall take effect from April 29, 2026, and replace the Regulation on Information Disclosure of the Company previously promulgated on November 29, 2018.

Article 3: This Decision shall take effect from the date of signing.

Members of the Board of Directors, Board of Management, Heads of Departments/Units of the Company, and relevant individuals shall be responsible for the implementation of this Decision./.

Recipients:

- As stated in Article 3;
- Board of Supervisors;
- Save: Achieves, Corp.Sec.

**O.B.O THE BOARD OF DIRECTORS
CHAIRMAN**



Dang Quang Thai

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

**REGULATION ON
INFORMATION DISCLOSURE**

**AN GIANG AGRICULTURE AND FOODS IMPORT-EXPORT
JOINT STOCK COMPANY**

An Giang, April 29, 2026

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**REGULATION ON
INFORMATION DISCLOSURE**

**AN GIANG AGRICULTURE AND FOODS IMPORT-EXPORT JOINT STOCK
COMPANY**

(Promulgated together with Decision No.04/QĐ-HĐQT.2026 dated April 29, 2026)

**CHAPTER I
GENERAL PROVISION**

Article 1. Scope of Regulation and Applicable Entities.

1. Scope of Regulation: This Regulation governs the disclosure of information by An Giang Agricultural and Foods Import Export Joint Stock Company (the “Company”), and provides for the coordination among the Company’s departments/divisions, individuals, and other relevant parties in the performance of information disclosure obligations, ensuring that disclosed information is accurate, complete, and transparent.
2. Applicable Entities:
 - a. The information discloser;
 - b. Relevant departments/divisions;
 - c. Internal persons of the Company and their related persons;
 - d. Shareholders;
 - e. Investors subject to information disclosure obligations in accordance with applicable laws;
 - f. Other relevant agencies, organizations, and individuals.

Article 2. Abbreviations

- Company : An Giang Agriculture and Foods Import-Export Joint Stock Company.
- SSC : State Securities Commission of Vietnam.
- IDS PRO : Information Disclosure System of the State Securities Commission of Vietnam.
- HOSE : Ho Chi Minh Stock Exchange.
- ECM : Electronic Content Management System of the Ho Chi Minh Stock Exchange.
- VSDC : Vietnam Securities Depository and Clearing Corporation.
- VSM : Vietnam Securities Market.
- ID : Information Disclosure.
- BOD : Board of Directors.
- SB : Supervisory Board.
- CA : Chief Accountant.

- FA	: Financial Statements
- MS	: Major Shareholder.
- AGM	: Annual General Meeting of Shareholders
- ERC	: Enterprise Registration Certificate
- PC	: Public Company
- Listing	: Listing
- IP	: Internal Person
- RP	: Related Person

Article 3. Interpretation of Terms.

1. Internal Persons (IP) of the Company include:
 - a. The Chairperson of the Board of Directors (BOD) and members of the BOD;
 - b. The Head of the Supervisory Board (SB) and members of the SB; the Head of Internal Audit and members of Internal Audit;
 - c. The Chief Executive Officer (CEO), Deputy Chief Executive Officer(s), or other managerial positions appointed by the BOD; individuals holding other managerial positions with authority to represent the Company in executing transactions in accordance with the Company's Charter;
 - d. The Chief Financial Officer (CFO), Chief Accountant;
 - e. The legal representative and the person authorized to disclose information;
 - f. The Company Secretary and the person in charge of corporate governance.
2. Related Persons (RP) of Internal Persons are individuals or organizations having relationships in the following cases:
 - a. The Company and its Internal Persons (IP);
 - b. The Company and organizations or individuals owning more than 10% of the voting shares;
 - c. Organizations or individuals that directly or indirectly control, are controlled by, or are under common control with another organization or individual;
 - d. An individual and his/her parents (biological or adoptive), parents-in-law, spouse, biological or adopted children, children-in-law, siblings, and siblings-in-law;
 - e. Contractual relationships in which one organization or individual acts as a representative of another;
 - f. Other organizations or individuals considered Related Persons in accordance with the Law on Enterprises.
3. Investors subject to information disclosure obligations include:
 - a. Investors who are Internal Persons (IP) of the Company and their Related Persons (RP);
 - b. Major Shareholders (MS) or groups of Related Persons holding 5% or more of the



- voting shares outstanding of the Company;
- c. Investors or groups of Related Persons acquiring shares to become Major Shareholders (MS) of the Company;
 - d. Organizations or individuals conducting public tender offers for shares of the Company.
4. Disclosure Date: Means the date on which the information appears on any of the information disclosure channels specified in Article 6 of this Regulation.
 5. Reporting Date of Information Disclosure: Means the date of sending by fax or email, the date on which information is received by the information disclosure system of the SSC or the disclosure channels of HOSE, or the date on which the SSC or HOSE receives the written report, whichever occurs first.
 6. Valid Written Documents: Mean originals or valid copies, including:
 - a. For documents issued by individuals: documents bearing the full name and signature of such individual;
 - b. For documents issued by organizations: documents duly certified by a competent person, including full name, title, signature, and seal (if any).
 7. Scanned Documents for Information Disclosure: Mean electronic versions of documents that fully reflect the content as required for valid written documents.
 8. Electronic Data for Information Disclosure: Mean data in Word/Excel/PDF formats (Word/Excel using Unicode encoding).
 9. Information Discloser: Means the legal representative of the Company or the person authorized to disclose information. The legal representative shall be responsible for the accuracy, timeliness, and completeness of information disclosed by the authorized person.
 10. Approved Auditing Firm: Means an independent auditing firm included in the list of auditing firms approved by the SSC in accordance with the Law on Securities and regulations on independent audit.

Article 4. Principles of Information Disclosure.

1. Information disclosure shall be full, accurate, and timely in accordance with applicable laws.
2. Entities subject to information disclosure as prescribed in Clause 2, Article 1 of this Regulation shall be responsible before the law and the Company for the content of disclosed information. In case of any change to previously disclosed information, such entities shall promptly and fully disclose the amended information and provide explanations for such changes.
3. Upon disclosure, the disclosing entities shall simultaneously report to the SSC and HOSE on the disclosed information, ensuring that all required contents are fully provided in accordance with regulations.

4. Disclosure of personal information, including citizen identification number, identity card number, valid passport, contact address, permanent address, telephone number, fax number, email address, securities trading account number, securities depository account number, bank account number, trading code of foreign investors, and information relating to economic organizations with foreign ownership exceeding 50% of charter capital, shall only be made with the consent of the relevant data subject.
5. Where disclosed information includes personal information as prescribed in Clause 4 of this Article and the relevant disclosing entities do not consent to public disclosure of such information, they shall submit to the SSC and HOSE two (02) sets of documents, including: (i) one report on information disclosure containing full personal information, and (ii) one report excluding personal information for public disclosure by the SSC and HOSE.
6. Disclosed information shall be retained and archived by the Company in written form (if any) and electronic data for a minimum period of ten (10) years for periodic disclosures, and at least five (05) years for extraordinary disclosures, disclosures upon request, or other disclosures. Such information must be stored and made accessible on the Company's website for a minimum period of five (05) years.
7. Where information disclosure obligations arise on public holidays or non-working days as prescribed by law, the Company shall disclose such information on the Investor Relations section of its website and fulfill all disclosure obligations in accordance with applicable laws on the immediately following working day.

Article 5. Language of Information Disclosure.

The language used for information disclosure in the securities market shall be Vietnamese and English.

Article 6. Means of Information Disclosure.

Information shall be disclosed through at least one of the following channels:

No.	Recipients	Means of Information Disclosure
1	The Company	Investor Relations section on the Company's website
2	State Securities Commission of Vietnam	Information disclosure system of the State Securities Commission of Vietnam – IDS Pro
3	Ho Chi Minh Stock Exchange	Website of the Ho Chi Minh Stock Exchange – ECM system
4	Vietnam Securities Depository and Clearing Corporation	Website of the Vietnam Securities Depository and Clearing Corporation

No.	Recipients	Means of Information Disclosure
5	Other mass media as prescribed by law in certain cases	Printed newspapers, online newspapers, and other mass media

Article 7. Suspension of Information Disclosure.

1. The Company may temporarily suspend information disclosure in cases of force majeure events, including but not limited to natural disasters, fire, war, epidemics, and other force majeure circumstances.
2. The Company shall report to the SSC and HOSE on the suspension of information disclosure immediately upon the occurrence of such event (clearly stating the reasons for such suspension), and shall simultaneously disclose such suspension.
3. Immediately after the force majeure circumstances have been remedied, the Company shall disclose in full all information that was previously not disclosed in accordance with applicable law

**CHAPTER II
DISCLOSURE CONTENTS**

Article 8. Periodic Information Disclosure.

No.	Disclosure Contents	Time limit	Note
1.	Financial Statement.		
1.1.	Audited annual Financial Statements prepared by an approved auditing firm.	Within ten (10) days from the date the auditing firm signs the audit report but not exceeding ninety (90) days from the end of the fiscal year.	
1.2.	Semi-annual Financial Statements reviewed by an approved auditing firm.	<ul style="list-style-type: none"> ▪ Within five (05) days from the date the auditing firm signs the review report, but not exceeding sixty (60) days from the end of the first six (06) months of the fiscal year. ▪ Within five (05) days from the date the auditing firm signs the 	

No.	Disclosure Contents	Time limit	Note
		<p>review report, but not exceeding sixty (60) days from the end of the first six (06) months of the fiscal year, in case the Company is a parent company or a superior accounting unit having affiliated accounting units with separate accounting systems</p>	
1.3.	<p>Quarterly Financial Statements or reviewed Quarterly Financial Statements (if any).</p>	<ul style="list-style-type: none"> ▪ Within twenty (20) days from the end of the quarter for Quarterly Financial Statements; or within five (05) days from the date the auditing firm signs the review report, but not exceeding forty-five (45) days from the end of the quarter for reviewed Quarterly Financial Statements (if any). ▪ Within thirty (30) days from the end of the quarter in case the Company is a parent company or a superior accounting unit having affiliated accounting units with separate accounting systems. 	<p>In case the reviewed Quarterly Financial Statements have been disclosed within the prescribed timeline applicable to Quarterly Financial Statements, the disclosure of the Quarterly Financial Statements is not required</p>
1.4.	<p>In the following cases, an explanatory report on the reasons shall be provided:</p> <ul style="list-style-type: none"> ▪ Where profit after corporate income tax in the 		<p>In case the Company is a parent company or a superior accounting unit having affiliated</p>



No.	Disclosure Contents	Time limit	Note
	<p>income statement for the reporting period increases or decreases by ten percent (10%) or more compared to that of the same period of the previous year.</p> <ul style="list-style-type: none"> ▪ Where profit after corporate income tax in the reporting period is negative; or where it changes from profit in the same period of the previous year to loss in the current period, and vice versa. ▪ Where there is a variance of five percent (5%) or more between profit after corporate income tax before and after audit or review; or where it changes from loss to profit, and vice versa. 		<p>accounting units with separate accounting systems, it shall provide explanations for the occurrence of the above events based on the parent company's financial statements, aggregated financial statements, and consolidated financial statements.</p>
2.	Annual Report.	<p>Within twenty (20) days from the date of disclosure of the audited annual Financial Statements but not exceeding one hundred ten (110) days from the end of the fiscal year.</p>	<p>Financial information in the Annual Report shall be consistent with the audited annual Financial Statements.</p>
3.	Corporate Governance Report.		
3.1.	Semi-annual Corporate Governance Report.	<p>Within thirty (30) days from the end of the first six (06) months of the calendar year.</p>	
3.2.	Annual Corporate Governance Report.	<p>Within thirty (30) days from the end of the</p>	

No.	Disclosure Contents	Time limit	Note
		calendar year.	
3.3.	Information Disclosure Form on Corporate Governance in accordance with Form NY-02 issued under Decision No. 22/QD-HĐTV dated 16 March 2026 of the Vietnam Stock Exchange.		To be submitted together with the Corporate Governance Report.
4.	List of State Shareholders, Strategic Shareholders, Major Shareholders, and Treasury Shares of the Company.		
4.1.	Q1 Report of the calendar year: based on the shareholder list finalized up to the latest date prior to 28 February.	Deadline: no later than 10 March.	Report to HOSE
4.2.	Q2 Report of the calendar year: based on the shareholder list finalized up to the latest date prior to 31 May.	Deadline: no later than 10 June.	Report to HOSE
4.3.	Q3 Report of the calendar year: based on the shareholder list finalized up to the latest date prior to 31 August.	Deadline: no later than 10 September.	Report to HOSE
4.4.	Q4 Report of the calendar year: based on the shareholder list finalized up to the latest date prior to 30 November.	Deadline: no later than 10 December.	Report to HOSE
5.	Annual General Meeting of Shareholders.		
5.1.	AGM Documents.	At least twenty-one (21) days prior to the opening date of the AGM.	The disclosure shall clearly state the link to the full set of AGM meeting documents, including: meeting invitation notice,

No.	Disclosure Contents	Time limit	Note
			meeting agenda, voting ballots, materials used in the meeting, and draft resolutions for each item on the agenda. AGM meeting documents shall be updated to reflect any amendments or supplements (if any).
5.2.	Minutes of Meeting and Resolutions of AGM and attached documents to the minutes and resolutions.	Within twenty-four (24) hours from the issuance date.	

Article 9. Extraordinary Information Disclosure.

No.	Disclosure Contents	Note
1.	Within twenty-four (24) hours from the occurrence of any of the following events, the Company shall make extraordinary information disclosure and clearly state the event, the causes, and remedial measures (if any).	
1.1.	The Company's accounts at banks or branches of foreign banks are frozen at the request of competent authorities, or when payment service providers detect signs of fraud or violations of law relating to payment accounts; such accounts shall be allowed to resume operations after the freezing conditions are lifted.	
1.2.	Upon receipt of a written decision from competent state authorities, or when the Company issues a decision on partial or full suspension of business operations; changes to enterprise registration contents; revocation of the Enterprise Registration Certificate; amendments, supplementation, suspension, or revocation of the Establishment and Operation License or Operating License.	
1.3.	Upon approval of a resolution of the Extraordinary General Meeting of Shareholders (EGM). The disclosed documents shall include: the Resolution	

No.	Disclosure Contents	Note
	of the General Meeting of Shareholders, meeting minutes and related attached documents, or vote counting minutes (in case of written consultation of shareholders). In case the General Meeting of Shareholders approves the delisting, the Company shall disclose such delisting together with the approval rate of non-major shareholders.	
1.4.	Resolution on share buyback or sale of treasury shares; exercise date of conversion rights for bondholders with attached share purchase rights or conversion of convertible bonds into shares; decision on offshore securities offering and other resolutions relating to securities issuance and offering.	
1.5.	Resolution on dividend level, form of dividend payment, and dividend payment timeline; decision on stock split or reverse stock split.	
1.6.	Resolution on corporate restructuring (division, separation, consolidation, merger, transformation of enterprise type), dissolution or bankruptcy of the Company; changes in tax code, Company name, or Company seal; change of head office location; establishment or closure of head office, branches, factories, or representative offices; amendment, supplementation of the Charter; medium-term development strategy and annual business plan of the Company.	
1.7.	Resolution on change of accounting period, accounting policies applied (except changes due to changes in applicable laws); notification of the audit firm that has signed the audit contract for annual financial statements or change of audit firm after contract signing; termination of the signed audit contract.	
1.8.	Resolution on capital contribution or acquisition of shares leading to the establishment of a subsidiary or an associate company, or divestment resulting in the loss of subsidiary or associate status, or	



No.	Disclosure Contents	Note
	dissolution of subsidiaries or associate companies.	
1.9.	Resolution of the General Meeting of Shareholders (GMS) or the Board of Directors (BOD) approving contracts or transactions between the Company and Internal Persons (IP), Related Persons (RP) of Internal Persons, or Related Persons of the public company.	
1.10.	Any change in the number of voting shares.	
1.11.	Change, appointment, re-appointment, or dismissal of Internal Persons (IP); receipt of resignation letters from Internal Persons (IP) (the Company shall specify the effective date in accordance with the Law on Enterprises and the Company's Charter).	At the same time, the Company shall submit to the SSC and HOSE the information disclosure form of newly appointed Internal Persons (IP) in accordance with Form in Appendix III issued together with Circular No. 96/2020/TT-BTC.
1.12.	Decision on purchase, sale of assets, or transactions with a value exceeding fifteen percent (15%) of the Company's total assets based on the latest audited annual financial statements or the latest reviewed semi-annual financial statements.	In case the public company is a parent company, consolidated financial statements shall be used as the basis.
1.13.	Receipt of decisions on criminal prosecution against the Company or its Internal Persons (IP); detention or criminal investigation of Internal Persons (IP) of the Company.	
1.14.	Receipt of legally effective judgments or decisions of competent courts related to the Company's operations; tax violation sanction decisions.	
1.15.	Receipt of a notice from Court regarding acceptance of a petition for initiation of bankruptcy proceedings against the Company.	
1.16.	Where the Company becomes aware of events or information that may affect its share price, it shall confirm or correct such events or information.	
1.17.	Occurrence of other events that have a significant impact on the Company's production, business	

No.	Disclosure Contents	Note
	activities, or governance structure.	
1.18.	Approval or cancellation of listing on a foreign stock exchange.	
1.19.	Decision on increase or decrease of charter capital.	
1.20.	Decision on capital contribution, investment in an organization or project, borrowing, lending, or other transactions with a value of 10% or more of the Company's total assets based on the latest audited annual financial statements or latest reviewed semi-annual financial statements (based on consolidated financial statements in case the public company is a parent company).	
1.21.	Decision on capital contribution amounting to 50% or more of the charter capital of an organization (determined based on the charter capital of the receiving entity prior to the capital contribution).	
2.	Disclosure of information on the Extraordinary AGM or the adoption of resolutions of the AGM through written consultation of shareholders	
2.1.	Disclosure of information on the Extraordinary AGM.	To be implemented in accordance with Clause 5, Article 8 of this Regulation.
2.2.	In case of obtaining shareholders' opinions in writing, the voting form, draft resolution of the AGM, and explanatory documents for such draft resolution shall be disclosed.	At least ten (10) days prior to the deadline for returning the voting forms.
3.	Disclosure of information relating to the record date for the exercise of rights of existing shareholders	
3.1.	Information on the expected record date for the exercise of shareholders' rights to attend the AGM.	At least twenty (20) days prior to the expected record date.
3.2.	Information on the expected record date for the exercise of other rights of existing shareholders.	At least ten (10) days prior to the expected record date.
4.	Information on audit opinions or review conclusions other than unqualified opinions or unqualified review conclusions, or on financial statements with retrospective adjustments.	To be implemented in accordance with Clause 1, Article 8 of this Regulation.
5.	After a change in the accounting period, the	Within ten (10) days from

No.	Disclosure Contents	Note
	Company shall disclose financial statements for the transitional period between the two accounting periods of the old and new fiscal years in accordance with regulations on corporate accounting.	the date the auditing firm signs the audit report, but not exceeding ninety (90) days from the beginning of the new fiscal year.

Article 10. Information Disclosure upon Request.

No.	Disclosure Contents	Note
1.	Events that seriously affect the lawful rights and interests of investors.	The content of information disclosed upon request shall clearly state the event requested for disclosure by the SSC and HOSE; the causes and the Company's assessment of the accuracy of such event, and remedial measures (if any).
2.	Information relating to the Company that significantly affects the price of its securities and requires confirmation by the Company.	

Article 11. Disclosure of Information on Other Activities.

No.	Disclosure Contents	Time limit	Note
1.	Offering, issuance, listing, trading registration, and reporting on the use of proceeds.	To be implemented in accordance with laws on securities offering, issuance, listing, and trading registration.	
2.	Foreign ownership ratio.	In accordance with securities laws governing foreign investment activities in the Vietnam securities market.	Information on the Company's maximum foreign ownership ratio and any changes thereto.
3.	Share buyback by the Company and sale of treasury shares.	To be implemented in accordance with laws on share repurchase by the Company and sale of treasury shares.	In case the Company repurchases its own shares, after completing full payment for such shares, if the total asset value recorded in the accounting books decreases by more than

No.	Disclosure Contents	Time limit	Note
			ten percent (10%), the Company shall notify all creditors and disclose such information within fifteen (15) days from the completion date of payment for the share repurchase.

Article 12. Disclosure of Information by other Entities.

No.	Disclosure Contents	Time limit	Note
1.	Disclosure of information by Major Shareholders and groups of Related Persons holding 5% or more of the voting shares of the Company.		
1.1.	Organizations and individuals upon becoming or ceasing to be Major Shareholders.	Within five (05) working days from the date of becoming or ceasing to be a Major Shareholder.	The Company shall disclose such information on website.
1.2.	Major Shareholders upon changes in the number of shares held crossing thresholds of one percent (1%) of the voting shares.	Within five (05) working days from the date of such change.	The Company shall disclose such information on website.
2.	Disclosure of Information by Internal Persons and their Related Persons		
2.1.	Internal Persons (IP) and their Related Persons (RP) shall disclose information and report to the SSC, HOSE, and the public company before and after conducting transactions where the expected transaction value in a day is from VND 50 million or more, or the expected transaction value in a month is from VND 200 million or more, calculated	At least three (03) working days prior to the expected transaction date.	The Company shall disclose such information on website.



No.	Disclosure Contents	Time limit	Note
	based on par value (for shares, convertible bonds, fund certificates), or the most recent issuance price (for covered warrants), or transfer value (for share purchase rights, convertible bond purchase rights, fund certificate purchase rights), including cases of transfers not conducted through the trading system of the Stock Exchange (such as gifting, donation, inheritance, transfer or receipt of securities, and other cases).		
2.2	Internal Persons (IP) and their Related Persons (RP) shall disclose information on transaction results and provide explanations for failure to execute transactions or failure to fully execute the registered volume (if any).	Within five (05) working days from the completion date of the transaction (in case the transaction is completed before the registered period) or from the end of the expected transaction period.	The Company shall disclose such information on website.

Article 13. Disclosure of Information on Public Tender offer transactions.

No.	Disclosure Contents	Time limit	Note
1.	Information on receipt of a public tender offer.	Within three (03) working days from the date of receipt of the public tender offer registration dossier.	
2.	Assessment and recommendation of the Board of Directors (BOD) regarding the public tender offer. In case one or more	Within ten (10) days from the date of receipt of the public tender offer registration dossier.	The Company shall disclose such information on website

No.	Disclosure Contents	Time limit	Note
	members of the BOD have dissenting opinions, the BOD shall disclose such opinions together with its assessment and recommendation.		

Article 14. Voluntary Information Disclosure.

No.	Disclosure Contents	Time limit	Note
1.	Strategies/orientations/business plans and programs/policies that may affect the interests of stakeholders.	Periodically or on an ad hoc basis, depending on the Company's and stakeholders' information needs.	Disclosed on the Company's website, internal communication channels, or other media.
2.	Information on projects/contracts/customers, partners, and the Company's views on matters relating to the market, industry, shares, shareholders, and investors.	Periodically or on an ad hoc basis, depending on the Company's and stakeholders' information needs.	Disclosed on the Company's website, internal communication channels, or other media.

CHAPTER III

PROCEDURES AND RESPONSIBILITIES FOR INFORMATION DISCLOSURE

Article 15. Procedures for Information Disclosure to Shareholders, Investors, and Authorities.

1. Procedures for periodic information disclosure and responsibilities of relevant parties:

Procedures	Responsible Department
Step 1 Notification of Information for Disclosure	<i>Information Disclosure Officer</i> <ul style="list-style-type: none"> ▪ Notify relevant departments/units and related parties (if any) of the information to be disclosed, including content and disclosure timeline.
Step 2 Provision of Periodic Information	<i>Relevant departments/units and related parties</i> <ul style="list-style-type: none"> ▪ Prepare and ensure completeness, transparency, accuracy, and timeliness of

Procedures	Responsible Department
	<p>periodic documents and reports;</p> <ul style="list-style-type: none"> ▪ Submit to Management or the Authorized Person for approval prior to transferring to the Information Disclosure Officer.
<p>Step 3 Review of Content</p>	<p>Information Disclosure Officer</p> <ul style="list-style-type: none"> ▪ Review the content of periodic documents and reports prior to disclosure; ▪ Ensure that all documents and reports are complete and timely
<p>Step 4 Information Disclosure</p>	<p>Information Disclosure Officer</p> <ul style="list-style-type: none"> ▪ Disclose information within the prescribed timeline through channels specified in this Regulation; ▪ Ensure that disclosed information is duly submitted or published via the prescribed disclosure channels.
<p>Step 5 Archiving</p>	<p>Information Disclosure Officer, Administration/Records Department, and other relevant departments will archive all disclosed information fully and in a timely manner in accordance with applicable regulations.</p>

2. Procedures for Extraordinary Information Disclosure and Responsibilities of Relevant Parties:

Procedure	Responsible Department
<p>Step 1 Notification of Extraordinary Information</p>	<p>Responsible Departments/Individuals/Entities:</p> <ul style="list-style-type: none"> ▪ Notify the Information Disclosure Officer to determine whether the arising information falls within the scope of information subject to disclosure under Chapter II of this Regulation; ▪ Ensure that all arising information is reported fully, accurately, and promptly to enable timely disclosure in accordance with regulations.
<p>Step 2 Provision of Extraordinary Information</p>	<p>Responsible Departments/Individuals/Entities:</p> <ul style="list-style-type: none"> ▪ Prepare and ensure completeness,

Procedure	Responsible Department
for Disclosure	<p>transparency, accuracy, and timeliness of documents and reports subject to disclosure;</p> <ul style="list-style-type: none"> ▪ Submit to Management or the Authorized Person for approval; ▪ Provide all required documents and reports to the Information Disclosure Officer within the prescribed timeline.
<p>Step 3 Review of Content</p>	<p><i>Information Disclosure Officer:</i></p> <ul style="list-style-type: none"> ▪ Review the content of extraordinary documents and reports prior to disclosure; ▪ Ensure completeness and timeliness of the information to be disclosed.
<p>Step 4 Information Disclosure</p>	<p><i>Information Disclosure Officer:</i></p> <ul style="list-style-type: none"> ▪ Disclose information within the prescribed timeline through the channels specified in this Regulation; ▪ Ensure that disclosed information is duly submitted or published via the prescribed disclosure channels.
<p>Step 5 Archiving</p>	<p>Information Disclosure Officer, Administration/Records Department, and other relevant departments will archive all disclosed information fully and in a timely manner in accordance with applicable regulations.</p>

Article 16. Coordination responsibilities between the Information Disclosure Officer and Relevant Departments.

1. The Information Disclosure Officer shall be responsible for fulfilling the Company's information disclosure obligations to the SSC, HOSE, investors, and other relevant parties in accordance with applicable laws and the Company's Charter.
2. Within the scope of his/her functions, the Information Disclosure Officer shall receive and process information provided by functional departments/units in accordance with this Regulation. Such departments/units shall be responsible for the completeness, accuracy, and timeliness of the information provided to the Information Disclosure Officer.
3. For extraordinary information and information disclosed upon request, relevant parties (where such information arises) shall provide information to the Information

Disclosure Officer within twelve (12) hours from the occurrence of the event requiring disclosure.

4. The Information Disclosure Officer shall supervise the information disclosure process and report the implementation results to the BOD.

CHAPTER IV IMPLEMENTATION PROVISIONS

Article 17. Implementation.

1. Based on the provisions of this Regulation, relevant parties shall be responsible for implementation.
2. In the event that there are legal provisions relating to information disclosure obligations which are not yet addressed in this Regulation, or where new legal provisions differ from those stipulated herein, such legal provisions shall automatically apply and govern the information disclosure obligations of the relevant parties.

Article 18. Effectiveness.

1. This Regulation consists of four (04) Chapters and eighteen (18) Articles and shall take effect from the date of signing for issuance.
2. Any amendment, supplementation, or replacement of this Regulation shall be decided by the BOD.

**O.B.O THE BOARD OF DIRECTORS
CHAIRMAN**



Dang Quang Thai