NRC
Innovate for Prosperity

REGULATIONS ON INFORMATION DISCLOSURE

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CHAPTER I. GENERAL PROVISIONS

Article 1. Purpose and scope of regulation

These Regulations govern the performance of information disclosure obligations on the Vietnamese securities market in accordance with applicable laws, in order to establish standards and procedures for implementing information disclosure activities of NATIONAL REALTY CORPORATION JOINT STOCK COMPANY, ensuring consistent and accurate implementation in compliance with the prescribed procedures and provisions of law.

Article 2. Applicable subjects

1. Units of NATIONAL REALTY CORPORATION JOINT STOCK COMPANY involved in information disclosure obligations.
2. The Chairperson of the Board of Directors, members of the Board of Directors, the legal representative, General Director, Deputy General Directors, Chief Financial Officer, Chief Accountant and equivalent managerial positions elected by the General Meeting of Shareholders or appointed by the Board of Directors; individuals holding other managerial positions authorized to enter into transactions on behalf of the Company in accordance with the Company Charter; members of the Internal Audit Committee; Company Secretary, Person in charge of Corporate Governance, and the person authorized to disclose information (hereinafter collectively referred to as “Insiders”).
3. Shareholders holding five percent (5%) or more of the Company's outstanding voting shares (hereinafter referred to as “Major Shareholders”).
4. Shareholders or groups of related persons purchasing shares so as to hold five percent (5%) or more of the Company's outstanding voting shares.
5. A related person means an individual or organization having a relationship with another individual or organization in any of the cases specified in Clause 46 Article 4 of the Law on Securities No. 54/2019/QH14 and Clause 23 Article 4 of the Law on Enterprises No. 59/2020/QH14 (hereinafter referred to as a “Related Person”).
6. Organizations and individuals conducting a public tender offer for shares of the Company.

Article 3. Interpretation of terms

1. ID: an abbreviation of “Information Disclosure”, meaning the communication/notification of information relating to the Company in accordance with applicable laws. Information shall be disclosed through the forms and means of information disclosure prescribed in Clause 1 Article 7 of Circular No. 96/2020/TT-BTC.
2. Disclosure Subjects: the Company and the subjects specified in Clauses 2, 3, 4, 5 and 6 Article 2 of these Regulations.
3. Securities: assets including the following types:
   a. Shares, bonds and fund certificates.
   b. Warrants, covered warrants, rights to purchase shares and depository receipts.

c. Derivatives.

d. Other types of securities as prescribed by the Government.

4. GMS: an abbreviation of "General Meeting of Shareholders".
5. BOD: an abbreviation of "Board of Directors".
6. BOM: an abbreviation of "Board of Management".
7. SSC: an abbreviation of "State Securities Commission of Vietnam".
8. SE: an abbreviation of "Stock Exchange" and means, as applicable, the Vietnam Exchange, Ho Chi Minh Stock Exchange or Hanoi Stock Exchange.
9. FS: an abbreviation of "Financial Statements".
10. Unit: a term used to refer to any Committee / Board / Division / Department.
11. CA: an abbreviation of "Competent Authority".
12. The date of ID is the date on which the information appears on any of the means of ID specified in Clause 1 Article 7 of these Regulations.
13. The reporting date is the date of sending by fax or email, the date the information is received on the SSC's ID system or the SE's ID facilities, or the date the SSC or SE receives the written report, whichever occurs first.
14. An approved audit firm is an independent audit firm included in the list of audit firms approved by the SSC to conduct audits in accordance with the Law on Securities and the law on independent auditing.
15. The date of completion of a securities transaction shall be determined in accordance with Clause 12 Article 3 of Circular No. 96/2020/TT-BTC; other subjects shall be governed by applicable laws or replacement documents.

Article 4. Reference documents

1. Law on Enterprises No. 59/2020/QH14 dated 17/06/2020, as amended and supplemented by Law No. 03/2022/QH15 dated 11/01/2022 and Law No. 76/2025/QH15 dated 17/06/2025.
2. Law on Securities No. 54/2019/QH14 dated 26/11/2019, as amended and supplemented by Law No. 56/2024/QH15 dated 29/11/2024.
3. Decree No. 155/2020/NĐ-CP dated 31/12/2020 of the Government detailing the implementation of a number of articles of the Law on Securities, as amended and supplemented by Decree No. 245/2025/NĐ-CP dated 11/09/2025.
4. Circular No. 96/2020/TT-BTC dated 16/11/2020 of the Ministry of Finance guiding information disclosure on the securities market, as amended and supplemented by Circular No. 08/2026/TT-BTC dated 03/02/2026, Circular No. 68/2024/TT-BTC dated 18/09/2024 and Circular No. 18/2025/TT-BTC dated 26/04/2025; Consolidated Document No. 10/VBHN-BTC dated 20/04/2026 guiding information disclosure on the securities market.
5. Circular No. 116/2020/TT-BTC dated 31/12/2020 of the Ministry of Finance guiding a number of provisions on corporate governance applicable to public companies under

Decree No. 155/2020/NĐ-CP.

6. Circular No. 118/2020/TT-BTC dated 31/12/2020 of the Ministry of Finance guiding certain matters regarding securities offerings and issuances, public tender offers, share repurchases, registration of public companies and cancellation of public company status.

7. Decree No. 200/2026/NĐ-CP dated 05/06/2026 on private placement and trading of corporate bonds in the domestic market and offering of corporate bonds in the international market.

8. Circular No. 76/2024/TT-BTC dated 06/11/2024 of the Ministry of Finance guiding information disclosure and reporting regimes for private placement and trading of corporate bonds in the domestic market and offering of corporate bonds in the international market, to the extent it remains effective under applicable laws.

9. Decision No. 21/QĐ-SGDVN dated 21/12/2021 of the Vietnam Exchange promulgating the Regulations on Information Disclosure at the Vietnam Exchange and its subsidiaries, as amended and supplemented by Decision No. 31/QĐ-HĐTV dated 31/03/2026 of the Members' Council of the Vietnam Exchange.

10. Regulations on listing and trading of listed securities promulgated together with Decision No. 17/QĐ-HĐTV dated 31/03/2022, as amended and supplemented by Decision No. 30/QĐ-HĐTV dated 31/08/2022 of the Members' Council of the Vietnam Exchange.

11. Regulations on use of the Information Disclosure System of the State Securities Commission of Vietnam under Decision No. 820/QĐ-UBCK dated 23/10/2025 issued by the State Securities Commission of Vietnam.

12. Applicable regulations, rules and operational guidelines of the Vietnam Exchange, Ho Chi Minh Stock Exchange, Hanoi Stock Exchange and Vietnam Securities Depository and Clearing Corporation relating to information disclosure, listing, registration for trading, securities trading, exercise of rights, registration, depository, clearing, settlement and securities management.

13. The Company Charter, Internal Regulations on Corporate Governance and other relevant internal regulations of the Company.

14. Other relevant legal documents.

Article 5. Principles of information disclosure

1. ID must be complete, accurate and timely in accordance with law and must ensure that:

   a. Disclosure Subjects are responsible for the contents of disclosed information. Where previously disclosed information changes, the Disclosure Subject must disclose the changed contents and the reasons for the changes compared with the information previously disclosed.

   b. Where an event or information affects securities prices, the Disclosure Subject must confirm or correct such event or information within 24 hours from the time it becomes aware of the event or information, or as requested by the SSC or SE.

   c. Disclosure of personal information, including Citizen Identification Card number, valid

Passport number, contact address, permanent address, telephone number, fax number, email, securities trading account number, securities depository account number, bank account number, trading code of a foreign investor or an economic organization with foreign investment holding more than 50% of charter capital, may only be made with the consent of the individual concerned.

2. When making ID, a Disclosure Subject must simultaneously report the disclosed contents to the SSC and SE, including all information as prescribed. Where the disclosed information includes personal information specified at Point c Clause 1 of this Article and the Disclosure Subject does not wish to make such information public, it must submit two sets of documents to the SSC and SE: one report on ID containing full personal information and one report excluding personal information for the SSC and the SE where the securities are registered for trading to make the disclosure.
3. Information received by the Company from subjects having disclosure obligations:
   a. The Company shall establish and retain information and update the list of Major Shareholders and groups of related persons holding 5% or more of the outstanding voting shares in order to monitor ID obligations.
   b. The Company shall establish and retain the list and information of Insiders and Related Persons of Insiders. The list and information shall be regularly updated whenever changes occur.
   c. The receipt and processing of information from subjects having ID obligations under Points a and b of this Clause, followed by the Company's ID in accordance with regulations, must be established under a controllable process.
4. Disclosure Subjects are responsible for preserving and retaining reported and disclosed information as follows:
   a. Periodic disclosed information must be retained in written form (if any) and electronic data for at least 10 years. Such information must be retained on the website of the Disclosure Subject for at least 05 years.
   b. Extraordinary information or information disclosed upon request must be retained on the website of the Disclosure Subject for at least 05 years.
5. The languages of ID on the securities market are Vietnamese and English.
6. Information disclosed in English must be consistent with the information disclosed in Vietnamese. If there is any discrepancy or difference in interpretation between the Vietnamese and English disclosures, the Vietnamese disclosure shall prevail.

Article 6. Persons responsible for information disclosure

1. The Company must perform its ID obligations through its legal representative or one individual authorized to disclose information:
   a. The legal representative is responsible for the completeness, accuracy and timeliness of information disclosed by the person authorized to disclose information.
   b. Where an ID event arises and all legal representatives and the person authorized to disclose information are absent, the member holding the highest position in the BOM

shall be responsible for acting as the person responsible for ID. If more than one person holds the highest position, the remaining members of the BOM must elect or designate one person to be responsible for ID. The Company must report or re-report information on the person responsible for ID to the SSC and SE within 24 hours from the effective time of such designation, authorization or change. The report on the person responsible for ID includes: a Power of Attorney for ID in the form prescribed in Appendix I issued together with Circular No. 96/2020/TT-BTC and an Information Disclosure Form in the form prescribed in Appendix III issued together with Circular No. 96/2020/TT-BTC.

2. An individual investor subject to ID obligations may perform such obligations directly or authorize one organization (a securities company, securities investment fund management company, the Company, a depository member, the Vietnam Securities Depository and Clearing Corporation or another organization) or another individual to perform the ID obligations as follows:
   a. Where the individual investor performs the ID obligations directly, upon the first ID the investor must submit to the SSC and SE the Information Disclosure Form in Appendix III issued together with Circular No. 96/2020/TT-BTC and is responsible for providing accurate, timely and complete information whenever any contents in such Information Disclosure Form change.
   b. Where ID is authorized, the individual investor is responsible for the completeness, accuracy and timeliness of information disclosed by the authorized person. The investor is responsible for accurately, timely and fully providing information on his/her securities ownership status and relationship with Related Persons (if any) to the organization or individual authorized to disclose information so that such organization or individual may fulfill the ownership reporting and ID obligations in accordance with law.
   c. The individual must report or re-report information on the person authorized to disclose information to the SSC and SE within 24 hours from the time the authorization for ID takes effect. The report on the person authorized to disclose information includes: the Power of Attorney for ID in the form in Appendix II issued together with Circular No. 96/2020/TT-BTC and the Information Disclosure Form in the form prescribed in Appendix III issued together with Circular No. 96/2020/TT-BTC (where the person authorized to disclose information is an individual).

Article 7. Means of information disclosure

1. The means of reporting and ID include:
   a. The Company's website.
   b. The SSC's ID system.
   c. The website of the SE.
   d. The website of the Vietnam Securities Depository and Clearing Corporation.
   e. Other mass media as prescribed by law (print newspapers, electronic newspapers, etc.).
2. ID on the Company's website shall be carried out as follows:

a. The Company shall report to the SSC and SE and publicly announce its website address and any changes relating to such address within 03 working days from the date the website is established or the date the website address changes.

b. The website must contain information on business lines and activities and other information required to be publicly announced on the National Business Registration Portal in accordance with the Law on Enterprises, together with all related changes; and a separate shareholder (investor) relations section in which the Company Charter, Regulations on ID, Internal Regulations on Corporate Governance (if any), Operating Regulations of the BOD, Supervisory Board/Internal Audit Committee (if any), Prospectus (if any), periodic, extraordinary and requested disclosures and other activities prescribed by law must be disclosed.

c. The website must display the time of posting and ensure that investors can easily search for and access data on the website.

3. Where an ID obligation arises on a day off or public holiday as prescribed by law, the Company shall make ID on the Company's website and fully perform the ID obligation in accordance with law on the working day immediately following such day off or public holiday.

4. ID on the SSC's ID system and the SE's website shall be carried out by the Company in accordance with the guidance of the SSC and SE.

5. The Company's reports, periodic and extraordinary information disclosures and reports on use of proceeds under Chapters II and III of Circular No. 96/2020/TT-BTC shall be made through the Hanoi Stock Exchange (HNX) system and are not required to be made through the IDS subsystem. Reports and disclosures requested by the SSC, information on securities offerings and issuances, and other activities of the Company shall be made through the IDS subsystem in accordance with the regulations and guidance of the SSC.

Article 8. Information disclosure documents

1. For documents in paper form:

a. Paper documents must contain complete contents and be valid in accordance with law. A valid document is an original or a valid copy.

b. Requirements for valid documents:

- For a paper document of an individual: the document must state the individual's full name and bear his/her signature;
- For a paper document of an organization: the document must be certified by the competent person, including the title, full name and signature of the competent person, and affixed with the seal.

2. For documents and data in electronic form:

Disclosure Subjects shall submit disclosed information in the form of electronic documents and data to the SSC and the Stock Exchange where the ID obligation arises, ensuring compliance with laws on electronic documents and the following guidance:

a. Electronic documents and data shall be in doc/docx/xls/xlsx/pdf format (using Unicode encoding).

b. Where the SE receiving the disclosed information has different requirements regarding the format of disclosed information, the regulations of such SE shall apply.

CHAPTER II. INFORMATION DISCLOSURE BY THE COMPANY

Article 9. Periodic information disclosure

1. Annual FS: The Company shall disclose annual FS audited by an approved audit firm in accordance with the following principles:
   a. The FS must include all reports, appendices and notes as prescribed by laws on enterprise accounting.
   b. Where the Company is the parent company of another organization, it must disclose the Company's separate annual FS and consolidated annual FS in accordance with laws on enterprise accounting; where the Company is a superior accounting unit with subordinate units having separate accounting apparatus, it must disclose summarized annual FS; where it is both a parent company and a superior accounting unit with subordinate units having separate accounting apparatus, it must disclose both summarized annual FS and consolidated annual FS.
   c. The Company must disclose the audited annual FS, including the audit report on such FS and the Company's explanatory statement where the audit firm issues an opinion other than an unqualified opinion on the FS.
   d. The Company must disclose the audited annual FS within 10 days from the date the audit firm signs the audit report, but no later than 90 days from the end of the financial year.
2. Semi-annual FS: The Company shall disclose semi-annual FS reviewed by an approved audit firm in accordance with the following principles:
   a. The semi-annual FS must be full-form interim FS in accordance with the Accounting Standard on “Interim Financial Statements”, presenting the Company's financial data for the first 06 months of the financial year and prepared in accordance with Point a Clause 1 of this Article. The semi-annual FS must be reviewed in accordance with the Standard on review engagements for FS. The full semi-annual FS must be disclosed, together with the review conclusion and the Company's explanatory statement where the review conclusion is other than an unqualified conclusion.
   b. The Company must disclose the reviewed semi-annual FS within 05 days from the date the audit firm signs the review report, but no later than 45 days from the end of the first 06 months of the financial year.
   c. Where the Company is the parent company of another organization, it must disclose the reviewed semi-annual FS within 05 days from the date the audit firm signs the review report, but no later than 60 days from the end of the first 06 months of the financial year.
3. Quarterly FS: The Company must disclose quarterly FS or reviewed quarterly FS (if any):

a. The quarterly FS must be full-form interim FS in accordance with the Accounting Standard on "Interim Financial Statements" and be prepared in accordance with Point a Clause 1 of this Article. The full quarterly FS or reviewed quarterly FS (if any) must be disclosed, together with the review conclusion and the Company's explanatory statement where the reviewed quarterly FS has a review conclusion other than an unqualified conclusion.

b. The Company must disclose quarterly FS within 20 days from the end of the quarter. The Company shall disclose reviewed quarterly FS (if any) within 05 days from the date the audit firm signs the review report, but no later than 45 days from the end of the quarter.

c. Where the Company is the parent company of another organization, it must disclose quarterly FS within 30 days from the end of the quarter.

4. When disclosing the FS specified in Clauses 1, 2 and 3 of this Article, the Company must simultaneously explain the reasons if any of the following cases occurs:

   a. Profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared with the corresponding period of the previous year.

   b. Profit after tax for the reporting period is a loss, changing from a profit in the corresponding period of the previous year to a loss in the current period, or vice versa.

   c. Profit after tax for the reporting period differs by 5% or more before and after audit or review, or changes from a loss to a profit, or vice versa.

5. The Company must prepare an annual report in the form prescribed in Appendix IV issued together with Circular No. 96/2020/TT-BTC and disclose such report within 20 days from the date the audited annual FS are disclosed, but no later than 110 days from the end of the financial year. Financial information in the annual report must be consistent with the audited annual FS.

6. Corporate Governance Report:

   The Company must disclose the Corporate Governance Report in the form prescribed in Appendix V issued together with Circular No. 96/2020/TT-BTC and submit electronic corporate governance data/reports in accordance with the guidance of the SSC and SE (if any) within 30 days from the end of the first 06 months of the year and the end of the calendar year.

7. ID on the annual GMS:

   a. The Company must disclose the preparation of the list of shareholders entitled to attend the GMS at least 20 days before the record date.

   b. At least 21 days before the opening date of the GMS, the Company must disclose on the websites of the Company, the SSC and the SE information on the GMS, clearly stating the link to all GMS documents, including: meeting invitation, meeting agenda, voting ballot, documents used at the meeting and draft resolutions for each item on the agenda.

   c. GMS documents must be updated to reflect any amendments or supplements (if any).

   d. The minutes and resolutions of the annual GMS and documents attached to such minutes and resolutions must be disclosed within the time limit prescribed in Clause 1 Article 10 of these Regulations.

8. The Company shall report and disclose other information as requested by the SSC and SE and as prescribed by relevant laws.

Article 10. Extraordinary information disclosure

1. The Company must make extraordinary ID within 24 hours from the occurrence of any of the following events:
   a. The Company's account at a bank or foreign bank branch is frozen at the request of a competent authority or when the payment service provider detects signs of fraud or violation of law relating to the payment account; or the account is permitted to resume operation after having been frozen in the cases specified at this Point.
   b. Upon receipt of a written document from a competent state authority or where the Company decides to suspend part or all of its business operations; changes its enterprise registration contents; has its Enterprise Registration Certificate revoked; or its Establishment and Operation License or Operation License is amended, supplemented, suspended or revoked.
   c. Adoption of a decision by an extraordinary GMS. The disclosed documents include: the GMS Resolution, meeting minutes and documents attached to the minutes and resolution, or the vote-counting minutes (where shareholders are consulted in writing). Where the GMS approves delisting, the Company must disclose the delisting together with the approval ratio of shareholders other than Major Shareholders.
   d. Decision to repurchase the Company's shares or sell treasury shares; the date for exercise of share purchase rights by holders of bonds with attached share purchase rights or the date for conversion of convertible bonds into shares; a decision to offer securities overseas and decisions relating to securities offerings and issuances.
   e. Decision on dividend rate, form of dividend payment and dividend payment date; decision on share split or consolidation.
   f. Decision on enterprise reorganization (division, separation, consolidation, merger, conversion of enterprise type), dissolution or bankruptcy; change of tax identification number, company name or company seal; change of location; establishment or closure of head office, branch, factory or representative office; issuance, amendment or supplementation of the Charter; and the Company's strategy, medium-term development plan and annual business plan.
   g. Decision to change the accounting period or applicable accounting policies (except changes in accounting policies arising from changes in law); announcement that an audit firm has signed a contract to audit the annual FS or change of audit firm (after a contract has been signed); cancellation of a signed audit contract.
   h. Decision to contribute capital for establishment of, or purchase shares/capital to increase ownership in, a company resulting in such company becoming a subsidiary or associate; or to sell shares/capital to reduce ownership in a subsidiary or associate resulting in such company ceasing to be a subsidiary or associate; or to dissolve a subsidiary or associate.

i. A decision of the GMS or BOD approving a contract or transaction between the Company and an Insider, a Related Person of an Insider or a Related Person of the Company.

j. Where the number of voting shares changes. The timing of ID shall be as follows:
   - Where the Company issues additional shares or converts bonds or preference shares into ordinary shares, from the time the Company reports to the SSC the issuance results or conversion results in accordance with laws on securities issuance.
   - Where the Company repurchases its own shares or sells treasury shares, from the time the Company reports the transaction results in accordance with laws on repurchase of its own shares and sale of treasury shares.
   - Where the Company repurchases shares from employees under the Company's employee share issuance regulations or repurchases odd-lot shares at the request of shareholders; or where a securities company purchases its own shares to correct trading errors or repurchases odd-lot shares (if any), the Company shall make ID within the first 10 days of the month based on completed transactions updated through the date of ID.

k. The Company changes, newly appoints, reappoints or dismisses an Insider, or receives a resignation letter from an Insider (the Company shall disclose the effective time). At the same time, the Company shall disclose the Information Disclosure Form of the new Insider in the form prescribed in Appendix III issued together with Circular No. 96/2020/TT-BTC within 24 hours from the effective time.

l. Decision to purchase or sell assets or conduct transactions with a value exceeding 15% of the Company's total assets based on the latest audited annual FS or the latest reviewed 06-month FS. Where the public company is a parent company, the consolidated FS shall be used as the basis.

m. Upon receipt of a decision to initiate criminal proceedings against the Company or an Insider of the Company; or a decision on detention or criminal prosecution of an Insider of the Company.

n. Upon receipt of a legally effective judgment or decision of a Court relating to the Company's operations; or a decision imposing penalties for violations of tax laws.

o. The Company receives a notice from a Court accepting a petition to commence enterprise bankruptcy proceedings.

p. Where the Company becomes aware of an event or information affecting the price of its securities, the Company must confirm or correct such event or information.

q. Where other events occur that materially affect the Company's production and business activities or corporate governance.

r. Approval of, or cancellation of, listing on a foreign stock exchange.

s. Decision to increase or decrease charter capital.

t. Decision to contribute investment capital to an organization or project, borrow, lend or conduct other transactions with a value of 10% or more of the Company's total assets stated in the latest audited annual FS or latest reviewed semi-annual FS (based on the consolidated FS where the public company is a parent company).

u. Decision to make a capital contribution with a value equal to 50% or more of the charter capital of an organization (determined based on the charter capital of the recipient organization before the capital contribution).

When making extraordinary ID under this Clause, the Company must clearly state the event, its causes and remedial measures (if any).

2. ID on an extraordinary GMS or adoption of a GMS Resolution by written consultation of shareholders

   a. ID on an extraordinary GMS shall be carried out in accordance with Clause 8 Article 9 of these Regulations.

   b. Where the GMS is consulted in writing, at least 10 days before the deadline for returning the voting forms, unless the Company Charter prescribes a longer period, the Company must disclose on its website and simultaneously send to all shareholders the written voting form, draft GMS resolution and documents explaining the draft resolution.

3. ID relating to the record date for exercising rights of existing shareholders

   a. The Company shall disclose the expected record date for exercising rights of existing shareholders at least 10 days before the expected record date, except in the case specified at Point b of this Clause.

   b. The Company shall disclose the expected record date for existing shareholders to exercise the right to attend the GMS at least 20 days before the expected record date.

   c. Where the Company cancels a notice of the record date for exercise of rights relating to the exercise ratio, issuance of shares to existing shareholders, or cases involving adjustment of the reference price on the ex-rights trading date of the SE, the Company shall send a written notice to the SE stating the reasons within 24 hours from issuance of the cancellation notice but no later than 05 working days before the record date, and shall simultaneously disclose the cancellation of the notice.

Where the audit firm issues an audit opinion or review conclusion other than an unqualified opinion or conclusion on the FS, or where the FS are retrospectively adjusted, the Company must disclose the audit opinion, review conclusion and results of retrospective adjustment of the FS within the corresponding time limit prescribed by law for periodic ID.

4. ID in other special cases

   After changing its accounting period, the Company shall disclose FS for the period between the two accounting periods of the old and new financial years in accordance with laws on enterprise accounting within 10 days from the date the audit firm signs the audit report, but no later than 90 days from the beginning of the new financial year.

Article 11. Information disclosure upon request

1. The Company must make ID within 24 hours from receipt of a request from the SSC or the SE where the Company is listed/registered for trading when any of the following events occurs:

   a. An event seriously affecting the lawful interests of investors.

b. Information relating to the Company that materially affects the securities price and needs to be confirmed.

2. The information disclosed upon request must clearly state the event that the SSC or SE requires to be disclosed; the causes and the Company's assessment of the truthfulness of the event; and remedial measures (if any).

Article 12. Information disclosure on other activities of the Company

1. ID on offering activities and reports on use of proceeds

a. ID on a public offering of shares

- Within 07 working days from the effective date of the Certificate of Registration for Public Offering of Securities, the Company shall publish the Issuance Announcement in one electronic newspaper or print newspaper for 03 consecutive issues in accordance with Clause 3 Article 25 of the Law on Securities. The Issuance Announcement and the official Prospectus must also be posted on the websites of the Company and the SE. The form of Announcement of Public Offering of Shares shall comply with Appendix No. 13 of Circular No. 118/2020/TT-BTC.
- The Company shall report the results of the securities offering to the SSC and make ID within 10 days from completion of the offering. Documents for reporting and ID of the offering results include:
  - Report on results of the public offering of shares in the form prescribed in Appendix No. 21 issued together with Circular No. 118/2020/TT-BTC.
  - Confirmation from the bank where the Company opens the blocked account regarding the amount of proceeds from the securities offering (except for an offering of shares for swap purposes in accordance with Circular No. 118/2020/TT-BTC).
- Where the Company raises capital to implement an investment project, every 06 months from the end of the offering or issuance until all raised proceeds are fully disbursed, the Company must report to the SSC on the progress of use of proceeds and the amount raised from the offering or issuance for implementation of the project in accordance with Form No. 01 of the Appendix issued together with Decree No. 155/2020/NĐ-CP and disclose such information on the websites of the Company and the SE within 05 working days from the end of the aforesaid periods.
- Where any content of the plan for use of proceeds or purpose of use of proceeds changes, within 24 hours from the decision on such change the Company must report to the SSC in accordance with Form No. 02 of the Appendix issued together with Decree No. 155/2020/NĐ-CP and disclose the information on the websites of the Company and the SE. All changes must be reported again at the nearest GMS.
- At the GMS, the Company must disclose a report on the use of proceeds and the amount raised from the offering or issuance for implementation of the project, audited by an approved audit firm, or provide a detailed explanation in the audited annual FS of the use of proceeds and the amount raised from the offering or issuance for implementation of the project. This provision does not apply where the Company offers shares to swap debts or to swap shares or contributed capital.

b. ID on a private placement of shares: The Company must disclose at the GMS a report on the use of proceeds certified by audit or provide a detailed explanation in the audited annual FS of the use of proceeds raised from the offering. This provision does not apply where a public company offers shares to swap debts or to swap shares or contributed capital.

2. ID upon private placement of corporate bonds

   a. When privately placing corporate bonds, the Company shall make ID on the private placement of corporate bonds in accordance with laws on private placement of corporate bonds.

   b. Within 01 working day before the bond issuance date, the Company shall make pre-offering ID to investors registered to purchase the bonds and submit the disclosed contents to the SE. The pre-offering ID contents shall follow the form in Appendix I to Circular No. 76/2024/TT-BTC. The method of ID shall comply with Points a and b Clause 1 and Clause 2 Article 6 of Circular No. 76/2024/TT-BTC.

   c. Where the Company offers bonds in multiple tranches: For the first offering tranche, ID shall be made in accordance with Point b of this Article. For subsequent offering tranches, in addition to the ID prescribed above, within 01 working day before each bond offering tranche the Company shall make supplemental ID to investors registered to purchase the bonds and simultaneously submit it to the SE. Supplemental ID contents shall comply with Points b and c Clause 11 Article 14 of Decree No. 200/2020/NĐ-CP.

   d. Within 10 days from completion of the bond offering, the Company shall disclose the results of the offering to bondholders and submit the disclosed contents to the SE in accordance with Form No. 07 of the Appendix issued together with Decree No. 200/2026/NĐ-CP.

   e. Every 06 months and annually according to the financial year until the bonds are no longer outstanding, the Company shall make periodic ID to bondholders and submit the periodic disclosed contents to the SE.

      - Within 60 days from the end of the first 06 months of the financial year, the enterprise shall make the 06-month periodic information disclosure;

      - Within 90 days from the end of the financial year, the enterprise shall make the annual periodic information disclosure.

      The contents of the 6-month and annual periodic ID shall comply with Article 31, Clause 2 and Appendix III of Circular No. 76/2024/TT-BTC.

   f. Extraordinary ID shall be made upon occurrence of any event specified in Article 32 of Decree No. 200/2026/NĐ-CP and Appendix IV of Circular No. 76/2024/TT-BTC.

3. ID upon public issuance of corporate bonds

   a. When issuing corporate bonds to the public, the Company shall make ID on the public offering of corporate bonds in accordance with laws on public offerings of corporate bonds.

   b. The Company shall disclose the following information:

      - Within 07 working days from the effective date of the Certificate of Registration for Securities Offering, the Company must publish the Issuance Announcement in one electronic newspaper or print newspaper for 03 consecutive issues in accordance with Clause 3 Article 25 of the Law on Securities and on the Company's website. The Issuance Announcement and official Prospectus must also be posted on the websites of the Company and the SE. The form of Announcement of Public Offering of Bonds shall comply with Appendix No. 14 of Circular No. 118/2020/TT-BTC.

- Within 10 days from the end of the offering, the Company must submit to the SSC the Report on Offering Results together with confirmation from the bank or foreign bank branch where the blocked account is opened and the amount of proceeds raised from the offering in accordance with Clause 5 Article 26 of the 2019 Law on Securities, and disclose the offering results on the websites of the Company and the SE. The Report on Offering Results shall follow the form in Appendix No. 22 of Circular No. 118/2020/TT-BTC.
- Periodic ID of annual FS audited by an approved audit firm, annual reports and annual GMS Resolutions from the end of the public bond offering until full payment of the bonds, in accordance with Clauses 1, 6 and 8 Article 9 of these Regulations.
- Where capital is raised to implement investment projects, the Company must periodically disclose the audited report on use of proceeds from the offering and the progress report on use of proceeds from the end of the public bond offering until full payment of the bonds or full disbursement of the raised proceeds, whichever occurs earlier, specifically as follows:
  - The Company must provide a detailed explanation of the use of proceeds from the offering in the audited annual FS, or simultaneously disclose the audited report on use of proceeds from the offering together with the audited annual FS and report to the annual GMS.
  - Every 06 months, the Company must disclose the progress of use of proceeds from the offering within 05 working days from the end of the reporting period.
- In the case of issuance of non-mandatory convertible bonds, the Company must send a notice to each bondholder and disclose the time, ratio, price and place for registration of conversion at least 01 month before the bond conversion date.
- Extraordinary ID shall be made upon occurrence of any event specified in Clause 1 Article 10 of these Regulations and must clearly state the event, its causes and remedial measures (if any).
- The Company must disclose the status of payment of bond principal and interest in the form prescribed in Appendix VI issued together with Circular No. 96/2020/TT-BTC within 30 days from the end of the first 06 months of the year and the end of the calendar year.
- ID upon request as prescribed in Article 9 of these Regulations.

4. ID upon listing of corporate bonds: When listing corporate bonds, the Company shall make ID in accordance with these Regulations, applicable laws or replacement documents.

5. ID on additional share issuance

   a. Within 07 working days from the date the SSC notifies receipt of a complete set of documents reporting the additional share issuance, the Company must publish the Issuance Announcement on the websites of the Company and the SE at least 07 working days before the end of the issuance.

b. Within 15 days from the end of the issuance, the Company must submit the Report on Issuance Results to the SSC and disclose the issuance results on the websites of the Company and the SE:

- For issuance of shares to pay dividends or issuance of shares to increase share capital from owners' equity, the Company must submit the issuance results report within 15 days from the record date for allocation of rights in the form prescribed in Appendix No. 28 issued together with Circular No. 118/2020/TT-BTC.
- For issuance of shares under an employee stock option program, the Company must submit the issuance results report within 15 days from completion of collection of payment for share purchases or the date ownership of bonus shares is transferred to employees, in the form prescribed in Appendix No. 29 issued together with Circular No. 118/2020/TT-BTC. The report on share issuance results must be accompanied by a list of employees participating in the program, specifying the number of shares allocated to each employee.

c. The Company shall register the additional listing/trading with the SE for the number of shares issued within 15 days from the date the SSC sends the notice of issuance results to the Company.

6. ID on treasury share transactions

a. Within 07 working days from the date the SSC notifies receipt of a complete set of documents reporting the share repurchase or sale of treasury shares, the Company must make ID through mass media in the form prescribed in Appendix No. 36 to Circular No. 118/2020/TT-BTC. The share repurchase or sale of treasury shares shall be conducted at least after the working day following the Company's ID.

b. Within 10 working days from the end of the share repurchase or treasury share sale transaction, the Company must submit a report on transaction results to the SSC and disclose it to the public in the form prescribed in Appendix No. 39 issued together with Circular No. 118/2020/TT-BTC. If the Company does not complete the planned number of shares to be traded, it must report and disclose the reason for non-completion.

c. When repurchasing shares or selling treasury shares, the Company must make ID on the websites of the Company and the SE. The contents and timing of ID shall comply with Points a and b of this Section.

d. Where the Company repurchases its own shares, after payment for all repurchased shares has been completed, if the total assets recorded in the accounting books decrease by more than 10%, the Company must notify all creditors and make ID within 15 days from completion of the payment obligation for the share repurchase.

7. ID on the maximum foreign ownership ratio

The Company must disclose the Company's maximum foreign ownership ratio and any changes relating to such ratio on the websites of the Company and the SE, the website of the Vietnam Securities Depository and Clearing Corporation, and the SSC's ID System in accordance with securities laws guiding foreign investment activities on the Vietnamese securities market.

Article 13. Postponement of information disclosure

1. A Disclosure Subject may postpone ID in the event of force majeure (natural disaster, fire, etc.). The Disclosure Subject must report the postponement of ID to the SSC and SE immediately after the event occurs, clearly stating the reason for the postponement, and simultaneously disclose the postponement of ID.
2. Immediately after the force majeure situation has been remedied, the Disclosure Subject is responsible for fully disclosing all information that was previously not disclosed in accordance with law.

CHAPTER III.
INFORMATION DISCLOSURE BY INVESTORS SUBJECT TO INFORMATION DISCLOSURE OBLIGATIONS

Article 14. ID on share ownership of Major Shareholders and groups of Related Persons holding 5% or more of the Company's voting shares

1. An organization or individual that becomes or ceases to be a Major Shareholder of the Company must disclose and report the transaction to the Company, SSC and SE in the form prescribed in Appendix VII issued together with Circular No. 96/2020/TT-BTC within 05 working days from the date of becoming or ceasing to be a Major Shareholder.
2. A Major Shareholder of the Company whose shareholding changes through any 1% threshold of the voting shares must make ID and report to the Company, SSC and SE within 05 working days from the date of such change, using the form prescribed in Appendix VIII issued together with Circular No. 96/2020/TT-BTC.
3. The time at which a person begins or ceases to be a Major Shareholder, or the time at which the share ownership ratio changes through any 1% threshold as specified in Clauses 1 and 2 of this Article, shall be counted from the date the securities transaction is completed in accordance with Clause 12 Article 3 of Circular No. 96/2020/TT-BTC and Article 3 of these Regulations.
4. Clauses 1, 2 and 3 of this Article also apply to groups of Related Persons holding 5% or more of the Company's voting shares and groups of related foreign investors holding 5% or more of the Company's voting shares. A group of related foreign investors holding 5% or more of the Company's voting shares shall make ID in the form prescribed in Appendix IX issued together with Circular No. 96/2020/TT-BTC based on the total number of shares held by such group of foreign investors.
5. Clauses 1, 2, 3 and 4 of this Article do not apply to subjects that do not proactively conduct transactions where a change in the ownership ratio of voting shares arises because the Company repurchases its own shares or issues additional shares.
6. The Company shall disclose on its website within 03 working days after receiving a report relating to a change in the ownership ratio of the subjects specified in this Article.

Article 15. ID on transactions of Insiders of the Company and Related Persons of Insiders

1. Insiders of the Company and their Related Persons must disclose and report before and after conducting a transaction to the SSC, SE and the Company where the expected transaction value in a day is VND 50 million or more, or the expected transaction value in each month (from the first day to the last day of the calendar month in which the transaction is expected to occur) is VND 200 million or more, calculated at par value (for shares, convertible bonds and fund certificates), at the latest issuance price (for covered warrants), or at the transfer value (for rights to purchase shares, rights to purchase convertible bonds and rights to purchase fund certificates), including transfers not conducted through the SE's trading system (such as giving or receiving, gifting or receiving gifts, inheritance, transfer or receipt of securities and other cases), specifically as follows:
   a. At least 03 working days before the expected transaction date, the Insider and Related Person must disclose the expected transaction using the form prescribed in Appendix XIII or Appendix XIV issued together with Circular No. 96/2020/TT-BTC.
   b. The transaction period must not exceed 30 days from the date of registration for the transaction. Insiders and Related Persons must conduct the transaction within the time, volume and value disclosed by the SE and may conduct the first transaction only on the trading day immediately following the date on which the information is disclosed by the SE.
   c. Where a purchase transaction is conducted in a share or fund certificate issuance or in a public tender offer, a subject required to make ID under this Article is exempt from the obligation specified at Point b of this Clause and shall comply with laws on offerings, issuances and public tender offers.
   d. Insiders and Related Persons may not simultaneously register or conduct purchases and sales of shares, rights to purchase shares, convertible bonds, rights to purchase convertible bonds, fund certificates, rights to purchase fund certificates or covered warrants within the same registration and transaction period, and may register and conduct a subsequent transaction only after reporting completion of the previous transaction period.
   e. Within 05 working days from completion of the transaction (where the transaction ends before the registered period) or from the end of the expected transaction period, the Insider and Related Person must disclose the transaction results and explain the reasons for failure to conduct the transaction or failure to complete the registered volume (if any), using the form prescribed in Appendix XV or Appendix XVI issued together with Circular No. 96/2020/TT-BTC.
   f. Where an Insider or Related Person is required to report and make ID under this Clause and is also required to report and make ID under Article 31 of Circular No. 96/2020/TT-BTC, only the ID obligations applicable to Insiders and Related Persons shall be performed.
2. Where an Insider or Related Person is not required to report and make ID under Clause 1 of this Article but is required to report and make ID under Article 31 of Circular No. 96/2020/TT-BTC, such person must perform the reporting and ID obligations prescribed in Article 31 of Circular No. 96/2020/TT-BTC.

3. The ID obligations specified at Points a, b and d Clause 1 of this Article do not apply where a securities company conducts a forced sale of shares pledged by a customer who is an Insider of the Company or a Related Person of such Insider.
4. Where, after registering a transaction, the registered person ceases to be an Insider of the Company or a Related Person of such Insider, the registered person must nevertheless report and make ID in accordance with Clause 1 of this Article.
5. Where the parent company, political organizations, socio-political organizations (trade union, youth union, etc.) or individuals holding other managerial positions as prescribed in the Company Charter are subject to ID obligations, they shall perform the ID obligations applicable to Insiders and Related Persons.
6. Within 03 working days after receiving reports relating to securities transactions of Insiders and Related Persons under this Article, the Company must disclose them on the Company's website.
7. Insiders and Related Persons must conduct transactions in accordance with the volume registered with the SE and within the period announced by the SE on its website, and may conduct the first transaction only on the trading day immediately following the date on which the information is disclosed on the SE's website.

Article 16. ID on public tender offer transactions

1. Where an organization or individual makes a cash public tender offer, the public tender offer registration dossier must include an Information Disclosure Statement in Form No. 24 of the Appendix issued together with Decree No. 155/2020/NĐ-CP.
2. Within 05 days from the end of the public tender offer, the organization or individual conducting the public tender offer must submit a Report on Results of the Public Tender Offer to the SSC and simultaneously disclose it on the website of the public tender offeror (if any), the public tender offer agent and the SE.
3. The Report on Results of the Public Tender Offer shall be prepared in the form prescribed in Appendix No. 33 issued together with Circular No. 118/2020/TT-BTC.

CHAPTER IV.
GENERAL INFORMATION DISCLOSURE PROCESS

Article 17. General process

1. Receipt of ID request: Receive information from relevant Units.
2. Information processing: The ID Department prepares documents and procedures to ensure compliance with the prescribed forms of disclosure.
3. ID:
   a. Based on the processed information, the person responsible for ID reviews and signs/approves the document. The ID Department then carries out the subsequent tasks in accordance with regulations.
   b. Depending on the contents to be disclosed, the disclosed information shall be sent to SSC and the SE directly, by post or by other electronic means in the prescribed form.

And/or

c. The Company's ID Department posts the information on the Company's website under the "Shareholder Relations" section. The "Shareholder Relations" section contains subsections prescribed for each specific type of information.

4. Review and receive feedback

a. After making ID, the ID Department notifies the person responsible for ID and/or the relevant Unit to review the disclosed information.

b. Where any party provides feedback regarding the accuracy of the information, such feedback shall be transferred to the responsible Unit for handling and reporting to the person responsible for ID, together with a proposed method for handling and correcting the information.

5. ID Flowchart

Step	Originating Unit	Implementing Unit	Competent approval authority	Description/Notes
Step 1	Issues/Documents need to be disclosed.	No disclosure required		- Provide the original content/document approved by the competent authority.
Step 2		-Receive documents. -Assess disclosure requirement.	Rejected	
Step 3		Revision if any Prepare reporting documents.	Submit to be approved	- Form: 1. Periodic/extraordinary ID: Circular 96/2020/TT-BTC. 2. Bond ID: Circular 76/2024/TT-BTC appendices. - Submit for competent-authority review. -Forward to Legal Representative/authorized disclosure person for signature and approval.
Step 4		- Diclose the documents. - Monitor portal receipt and adjust if needed.	Approved	- Prepare disclosure documents (seal, scan and digital signature). - Make ID on SSC/HNX/VSDC portals and the Company's website.
Step 5		Company's archives		

CHAPTER V.
IMPLEMENTATION

Article 18. Coordination responsibilities between persons responsible for ID and relevant Units

1. The ID Department is the unit responsible for consolidating information and assisting the person responsible for ID. It shall collect all information to be disclosed from the Units, review the contents, cross-check them against ID regulations, draft ID documents, submit them to the person responsible for ID for review and approval, and retain disclosed information in accordance with regulations.
2. The person responsible for ID of the Company is responsible for the Company's performance of ID obligations to the SSC, SE, investors and other related persons in accordance with law and the Company Charter, and shall report the implementation results to the BOD.

Article 19. Handling violations of information disclosure

Any subject specified in Article 2 of these Regulations that violates these Regulations or the law and thereby causes damage to the Company shall be responsible for its violation and compensate for damages in accordance with law.

Article 20. Implementation provisions

1. These Regulations comprise 05 Chapters and 22 Articles and take effect from the date of signing.
2. Members of the Board of Directors, Audit Committee, Board of Management, Chief Accountant, Person in charge of Corporate Governance, heads of departments and divisions, and all officers and employees are responsible for implementing these Regulations.

Article 21. Effectiveness

1. These Regulations take effect from the date they are signed and promulgated by the Chairperson of the Board of Directors.
2. For matters relating to ID not provided for in these Regulations, the Company Charter and applicable laws on ID shall apply.

Article 22. List of related appendices and forms

No.	Appendix Name	Code
01	Appendix 01: Summary of amendments to the Regulations on Information Disclosure	NRC-QC04.01.PL01

Ho Chi Minh City, day month year 2026.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

CHAIRPERSON

LE THONG NHAT