REGULATIONS
ON INFORMATION DISCLOSURE ON THE SECURITIES MARKET OF PETROVIETNAM FERTILIZER AND CHEMICALS CORPORATION - JSC

(Promulgated together with Decision No. 399/QD-PBHC dated 29 December 2021 of the Board of Directors of Petrovietnam Fertilizer and Chemicals Corporation)

CHAPTER I. GENERAL PROVISIONS

Article 1. Scope and subjects of application

1. These Regulations provide for the organization and performance of information disclosure obligations relating to the operations of Petrovietnam Fertilizer and Chemicals Corporation (hereinafter referred to as the "Corporation") on the securities market and through mass media in accordance with law. They also provide for coordination among affiliated units, Departments/Offices and individuals of the Corporation in performing information disclosure obligations.

2. Subjects of application: These Regulations apply to members of the Board of Directors, the Executive Management, the Board of Supervisors, the Chief Accountant, affiliated units, Departments/Offices of the Corporation and individuals involved in information disclosure.

Article 2. Interpretation of terms

1. In these Regulations, the following terms shall be construed as follows:

a. "Charter" means the Charter of Petrovietnam Fertilizer and Chemicals Corporation - JSC approved by the General Meeting of Shareholders;

b. "Periodic information disclosure" means disclosure by the Corporation at specified times during a year as prescribed by law;

c. "Extraordinary information disclosure" means disclosure by the Corporation within a specified period after an extraordinary event occurs;

d. "Information disclosure upon request" means disclosure by the Corporation at the request of the State Securities Commission or the stock exchange on which the Corporation's shares are centrally listed/traded;

e. "Annual Report" means the periodic report prepared annually and disclosed in the form prescribed by law on corporate governance of public companies and securities-market listing;

f. "SSC" means the State Securities Commission;

g. "SE" means the Stock Exchange on which the Corporation's shares are registered for trading or centrally listed;

h. "VSDC" means the Vietnam Securities Depository and Clearing Corporation;

i. "Major shareholder" means a shareholder directly or indirectly owning five percent (5%) or more of the Corporation's voting shares;

j. "Internal persons" of the Corporation as prescribed in Clause 45 Article 4 of the Law on Securities include: the Chairperson and members of the Board of Directors; the

Head and members of the Board of Supervisors; the President & Chief Executive Officer and Vice Presidents; the Chief Accountant; the legal representative; the Company Secretary, the person in charge of corporate governance, and the person authorized to disclose information.

k. "Related person" means an individual or organization having a direct or indirect relationship with the Corporation as prescribed in Clause 23 Article 4 of the Law on Enterprises and Clause 46 Article 4 of the Law on Securities, including:

k1. Vietnam Oil and Gas Group, its managers and legal representative, and persons competent to appoint its managers;

k2. Subsidiaries of the Corporation and managers and legal representatives of such subsidiaries;

k3. Individuals, organizations or groups thereof capable of controlling the Corporation's operations through ownership or acquisition of shares/capital contributions or through decision-making of the Corporation;

k4. Shareholders owning more than 10% of the total voting shares of the Corporation;

k5. Spouse, biological/adoptive parents, parents-in-law, biological/adopted children, sons-in-law, daughters-in-law, biological siblings and siblings-in-law of an internal person specified at Point j of this Clause;

k6. Individuals authorized to represent the persons specified at Points k1 through k3 of this Clause;

k7. Enterprises in which the persons or companies specified at Points k1 through k6 of this Clause have ownership sufficient to control decisions of the management bodies of such enterprises.

2. Investors subject to information disclosure include:

a. Shareholders who are internal persons of the Corporation and related persons of internal persons;

b. Major shareholders and groups of related persons owning 5% or more of the Corporation's voting shares;

c. Groups of related foreign investors owning 5% or more of the Corporation's voting shares;

d. Shareholders or groups of related persons purchasing shares so as to own 5% or more of the Corporation's voting shares;

e. Organizations and individuals conducting a public tender offer for shares of the Corporation.

3. Words or terms defined in the Law on Enterprises, the Law on Securities or other legal documents shall have the meanings prescribed therein.

Article 3. Means and forms of information disclosure

1. Information shall be disclosed simultaneously through the following means:

a. The Corporation's Annual Report, website and other publications;

b. SSC disclosure media, including its report-receipt and information-disclosure system, electronic information portal and other publications;

c. SE disclosure media, including its report-receipt and information-disclosure system, website and electronic display board;

d. VSDC disclosure media: VSDC's website;

e. Other mass media as prescribed by law.

2. Documents and reports submitted to the SSC and SE shall be in written and electronic-data forms using digital signatures in accordance with SSC and SE guidance.

3. The Corporation shall maintain a website containing its business lines and information required to be publicly announced on the National Business Registration Portal under the Law on Enterprises, together with all changes thereto, and dedicated shareholder/investor-relations sections in which the Corporation's Charter, Internal Regulations on Corporate Governance, Prospectus (if any), and periodic, extraordinary and requested disclosures of the SSC and SE shall be published. The website address and any change thereto shall be publicly announced within three (03) working days from the date of change.

4. The website shall display the posting time of information and ensure that investors can easily search for and access data posted thereon.

5. Where an information disclosure obligation arises on a statutory holiday or day off, the Corporation shall disclose the information on its website and fully perform the statutory disclosure obligation on the immediately following working day.

6. Disclosure through the SSC and SE information disclosure systems shall comply with SSC and SE guidance.

Article 4. Principles of information disclosure

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

a. The Corporation is responsible for disclosed information. If disclosed information changes, the Corporation shall disclose the changed contents and reasons for the changes compared with the previously disclosed information;

b. If an event or information affects the price of securities, the Corporation shall confirm or correct such event or information, or do so at the request of the SSC or SE;

c. Personal information, including citizen identity card number, identity card number or valid passport number, contact address, permanent residence address, telephone number, fax number, email address, securities trading account number, securities depository account number and bank account number, may be disclosed only with the consent of the relevant data subject.

2. When disclosing information, the Corporation shall simultaneously report the disclosed contents, including all prescribed information, to the SSC and the SE where its securities are listed or registered for trading. If information required to be disclosed includes personal information specified at Point c Clause 1 of this Article and the disclosing subjects do not wish such information to be made public, two sets of documents shall be submitted to the SSC and SE: one report containing full personal information and one report excluding personal information for public disclosure by the SSC and SE.

3. The language of information disclosed on the securities market shall be Vietnamese. Where information is disclosed in both Vietnamese and English, the English

version is for reference only. Disclosure language must be clear, understandable and must avoid misleading shareholders and investors.

4. The Corporation shall fully, accurately and promptly disclose periodic and extraordinary information on its production and business operations, financial position and corporate governance to shareholders and the public. The information and disclosure methods shall comply with law and the Corporation's Charter. The Corporation shall also fully, accurately and promptly disclose other information that may affect securities prices and shareholders' and investors' decisions.

Article 5. Person performing information disclosure

The Corporation shall perform its information disclosure obligations through one (01) legal representative or one (01) individual authorized to disclose information:

1. The President & Chief Executive Officer, being the legal representative, has the highest authority and responsibility for reviewing, approving and disclosing information. The President & Chief Executive Officer may authorize another person to disclose information and remains responsible for the completeness, accuracy and timeliness of information disclosed by the authorized person. If a disclosure event arises when both the President & Chief Executive Officer and the authorized person are absent, a Vice President shall perform the disclosure in substitution;

2. The Corporation shall register or re-register the legal representative or authorized person for information disclosure, together with such person's information statement, with the SSC and SE at least 24 hours before the authorization becomes effective in accordance with Point b Clause 1 Article 6 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance.

3. Investors subject to disclosure under Clause 2 Article 2 of these Regulations shall perform their disclosure obligations in accordance with Clauses 2 and 3 Article 6 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance.

Article 6. Powers and responsibilities of the person disclosing information

1. Represent the Corporation in performing its information disclosure obligations in accordance with law and these Regulations.

2. Require relevant departments and individuals to provide complete data and reports within the prescribed time limits.

3. Directly direct and inspect personnel responsible for compiling information and preparing reports in accordance with regulations.

4. Propose and recommend to the Corporation's management matters relating to information disclosure and amendments or supplements to these Regulations.

5. Monitor matters relating to or affecting the Corporation's information disclosure.

6. Publicly disclose his/her name and office telephone number so that shareholders can easily make contact; communicate with shareholders, record their opinions and periodically disclose responses to shareholders' opinions and corporate governance matters as prescribed.

Article 7. Postponement of information disclosure

1. Information disclosure may be postponed due to force majeure events (natural disasters, fire, war, epidemic, etc.). The authorized person for information disclosure shall prepare a written submission for the President & Chief Executive Officer's signature and report the postponement to the SSC and SE, while simultaneously disclosing the postponement.

2. Immediately after the force majeure situation has been remedied, the Corporation shall fully disclose all information that was previously undisclosed in accordance with law.

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c. Information relating to the record date for exercising rights of existing shareholders;

d. Information disclosure by foreign investors and groups of related foreign investors (if any);

e. Transactions in treasury shares; public tender offers; securities offerings; and certain cases of additional share issuance;

f. Public offerings of bonds or shares;

g. Other disclosures as prescribed by law (if any).

Article 9. Periodic information disclosure

1. Annual financial statements:

a. The Corporation shall disclose its annual financial statements, including the separate financial statements of the Parent Company and audited consolidated financial statements, within 10 days from the date the audit firm signs the audit report, but no later than 90 days from 31 December of the reporting year.

b. The disclosed annual financial statements shall include: balance sheet; income statement; cash flow statement; and notes to the financial statements as prescribed by accounting law.

c. The notes to the financial statements shall fully present all contents required by accounting law. If the notes refer to appendices, such appendices shall be disclosed together with the notes. Related-party transactions shall be specifically presented in accordance with Vietnamese Accounting Standards.

d. The Corporation shall fully disclose the audited annual financial statements on its website and through the SSC and SE disclosure media. If the auditor does not issue an unqualified opinion, the Corporation shall disclose the annual financial statements and audit report together with the Corporation's explanatory statement.

2. Semi-annual (interim) financial statements:

a. The Corporation shall prepare and disclose the semi-annual financial statements (first six months of the financial year) within 05 days from the date the audit firm signs the review report, but no later than 60 days from 30 June of the reporting year.

b. The contents to be disclosed are similar to those specified at Point b Clause 1 of this Article.

c. The semi-annual financial statements shall be disclosed in full together with the auditor's opinion and the Corporation's explanatory statement where the auditor's review conclusion is not an unqualified conclusion.

3. Quarterly financial statements:

a. Disclosure deadlines: the Corporation shall prepare and disclose quarterly financial statements within 30 days from the end of the quarter. If quarterly financial statements are reviewed, the reviewed statements shall be disclosed within 05 days from the date of the review report but no later than 45 days from the end of the quarter. If reviewed quarterly financial statements are disclosed within the deadline applicable to quarterly financial statements, separate disclosure of unreviewed quarterly financial statements is not required.

b. The contents to be disclosed are similar to those specified at Point b Clause 1 of this Article.

4. When disclosing the financial statements specified in Clauses 1, 2 and 3 of this Article, the Corporation shall simultaneously explain the reasons if any of the following occurs:

a. Profit after corporate income tax in the income statement of the disclosed 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 profit in the corresponding period of the previous year to 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/review, or changes from loss to profit or vice versa.

5. Annual Report: The Corporation shall prepare and disclose its Annual Report in accordance with Appendix IV to Circular No. 96/2020/TT-BTC within 20 days from the date of disclosure of the audited annual financial statements, but no later than 110 days from the end of the financial year. The Annual Report must be consistent with the audited annual financial statements.

6. Corporate governance report: Every six (06) months and annually, the Corporation shall prepare and disclose a corporate governance report in accordance with Appendix V to Circular No. 96/2020/TT-BTC within 30 days from the end of the first six months and the end of the calendar year, respectively.

7. General Meeting of Shareholders and meeting documents: At least 21 days before the opening date of a General Meeting of Shareholders, the Corporation shall disclose on its website and to the SSC and SE information on the meeting, clearly stating the link to all documents of the annual/extraordinary General Meeting of Shareholders (including written shareholder consultation), including the meeting invitation, agenda, voting ballot/written opinion form, meeting materials and draft resolutions for each agenda item. Meeting materials shall be updated with any amendments or supplements (if any).

Article 10. Extraordinary information disclosure

1. The Corporation shall disclose information within 24 hours from the occurrence of any of the following events:

a. A bank account of the Corporation at a bank or foreign bank branch is frozen at the request of a competent authority or because the payment service provider detects signs of fraud or legal violations relating to the payment account; or such account is permitted to resume operation after being frozen;

b. Receipt of a document from a competent state authority or a Corporation decision on suspension of part or all business operations; change of enterprise registration contents; revocation of the Enterprise Registration Certificate; amendment, supplementation, suspension or revocation of an operating license (if any);

c. Adoption of a decision by the annual or extraordinary General Meeting of Shareholders, including its resolution and meeting minutes or vote-counting minutes in the case of written shareholder consultation. If the General Meeting of Shareholders approves delisting, the Corporation shall disclose the delisting together with the approval ratio of shareholders other than major shareholders;

d. Decision to repurchase the Corporation's shares or sell treasury shares; date for exercise of share-purchase rights by holders of bonds with share-purchase rights or conversion date of convertible bonds into shares; decision on overseas securities offering and decisions relating to securities offering or issuance;

e. Decision on dividend rate, form and payment time; 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 code, Corporation name or seal; relocation, establishment or closure of the head office, branches, plants or representative offices; promulgation, amendment or supplementation of the Charter; medium-term development strategy/plan and annual business plan;

g. Decision to change the accounting period or applicable accounting policies (except changes due to changes in law); notice of the audit firm having signed the annual financial statement audit contract or change of audit firm after signing;

h. Decision to contribute capital to establish or acquire additional ownership in a company causing it to become a subsidiary, joint venture or associate, or to sell and reduce ownership causing it to cease being a subsidiary, joint venture or associate;

i. Decision of the General Meeting of Shareholders or Board of Directors approving a contract or transaction between the Corporation and an internal person, a related person of an internal person, or a related person of the Corporation;

j. Change in the number of outstanding voting shares due to additional share issuance or conversion of bonds/preference shares into ordinary shares, calculated from the time the Corporation reports issuance/conversion results to the SSC; repurchase of its own shares or sale of treasury shares, calculated from the time the Corporation reports transaction results; or repurchase of employee shares under the employee share issuance regulations or odd-lot shares at shareholders' request, in which case disclosure shall be made within the first 10 days of the month based on completed transactions updated to the disclosure date;

k. Change, new appointment, reappointment or dismissal of an internal person; receipt of an internal person's resignation, clearly stating the effective date under the Law on Enterprises and the Corporation's Charter. The Corporation shall simultaneously submit to the SSC and SE the new internal person information statement in the form prescribed in Appendix III to Circular No. 96/2020/TT-BTC;

l. Decision to purchase or sell assets or conduct a transaction valued at more than 15% of the Corporation's total assets based on the latest audited annual financial statements or latest reviewed six-month financial statements (consolidated);

m. Receipt of a decision to institute criminal proceedings against the Corporation or an internal person; detention or criminal prosecution of an internal person;

n. Receipt of a legally effective court judgment or decision relating to the Corporation's operations; decision imposing a penalty for violation of tax law;

o. Receipt of a court notice accepting a petition to commence enterprise bankruptcy proceedings;

p. Owner's contributed capital decreases by 10% or more or total assets decrease by 10% or more according to the latest audited annual financial statements or latest reviewed semi-annual financial statements;

q. Decision to increase or decrease charter capital; decision to contribute investment capital to an organization or project, borrow, lend or conduct another transaction valued at 10% or more of the Corporation's total assets according to the latest audited annual financial statements or latest reviewed semi-annual financial statements (consolidated); decision to make a capital contribution valued at 50% or more of an organization's charter capital, determined on the recipient organization's charter capital before contribution;

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

s. If the Corporation becomes aware of an event or information affecting the price of its shares, it shall confirm or correct such event or information;

t. Other events materially affecting the Corporation's production/business operations or corporate governance.

2. When disclosing information under Clause 1 of this Article, the Corporation shall clearly state the event, its cause and remedial measures (if any).

3. Information relating to the record date for exercising rights of existing shareholders: The Corporation shall disclose the record date to VSDC, the SSC and SE no later than 10 days before such record date. For the record date for attendance at a General Meeting of Shareholders, disclosure shall be made at least 20 days before the proposed record date.

4. Disclosure upon change of accounting period: After changing its accounting period, the Corporation shall disclose financial statements for the period between the two accounting periods of the old and new financial years in accordance with enterprise accounting law within 10 days from the date the audit firm signs the audit report, but no later than 90 days from the start of the new financial year.

5. Where the audit firm issues an audit opinion or review conclusion other than an unqualified opinion/conclusion, or the financial statements are retrospectively adjusted, the Corporation shall disclose the audit opinion, review conclusion or retrospective adjustment results within the time limits prescribed in Clause 1 Article 10 and Clauses 2 and 3 Article 14 of Circular No. 96/2020/TT-BTC.

Article 11. Information disclosure upon request

1. The Corporation shall disclose information within 24 hours from receipt of a request from the SSC or the SE where the Corporation is listed/registered for trading when either of the following occurs:

a. An event seriously affects the lawful interests of investors;

b. Information relating to the Corporation materially affects securities prices and requires confirmation.

2. The disclosure shall clearly state the event requested to be disclosed by the SSC/SE, the cause, the Corporation's assessment of the truthfulness of the event, and remedial measures (if any).

Article 12. Information disclosure regarding other activities

1. Where the Corporation conducts a private placement, public offering, securities issuance, listing or registration for trading, it shall perform disclosure obligations relating to such offering, issuance, listing, registration for trading and reporting on use of proceeds in accordance with applicable law.

2. The Corporation shall disclose its maximum foreign ownership ratio and changes thereto on the Corporation's website, the SE, VSDC and the SSC information disclosure system in accordance with securities law governing foreign investment activities in Vietnam's securities market.

3. Where the Corporation repurchases its own shares or sells treasury shares, it shall disclose information in accordance with law. In the case of repurchase of its own shares, after payment for all repurchased shares, if total asset value recorded in the accounting books decreases by more than 10%, the Corporation shall notify all creditors and disclose information within 15 days from completion of payment for the repurchase.

SECTION 2. INFORMATION DISCLOSURE BY OTHER SUBJECTS

Article 13. Disclosure of share ownership by major shareholders, groups of related persons owning 5% or more of the Corporation's voting shares, and groups of related foreign investors owning 5% or more of the Corporation's voting shares

1. An organization or individual becoming or ceasing to be a major shareholder of the Corporation shall disclose information and report the share transaction to the Corporation, SSC and SE using the form in Appendix VII to Circular No. 96/2020/TT-BTC within 05 working days from becoming or ceasing to be a major shareholder.

2. A major shareholder whose shareholding changes across a 1% threshold of the Corporation's voting shares shall disclose information and report to the Corporation, SSC and SE within 05 working days from such change using the form in Appendix VIII to Circular No. 96/2020/TT-BTC.

3. The time of becoming/ceasing to be a major shareholder or changing ownership across a 1% threshold under Clauses 1 and 2 shall be determined from completion of the securities transaction as prescribed in Clause 12 Article 3 of Circular No. 96/2020/TT-BTC.

4. Groups of related persons and groups of related foreign investors owning 5% or more of the Corporation's voting shares shall disclose information under Clauses 1, 2 and 3 of this Article using the forms in Appendices IX and X to Circular No. 96/2020/TT-BTC.

5. Clauses 1, 2, 3 and 4 of this Article shall not apply to persons who do not actively conduct a transaction where the change in their voting-share ownership ratio results from the Corporation's repurchase of their shares.

6. The Corporation shall disclose on its website, within 03 working days after receiving a report, any change in share ownership ratio of the subjects specified in this Article.

Article 14. Disclosure of transactions of internal persons of the Corporation and related persons of internal persons

1. Internal persons of the Corporation and their related persons shall disclose information and report before and after conducting transactions to the Corporation, SSC and SE regarding proposed transactions in the Corporation's shares and share-purchase rights, including transfers outside the SE trading system (such as giving/receiving gifts, transfers/receipt of transfers, etc.), as follows:

a. At least 03 working days before the proposed transaction date, the internal person and related person shall disclose the proposed transaction using the forms in Appendices XIII and XIV to Circular No. 96/2020/TT-BTC.

b. The transaction period shall not exceed 30 days from the transaction registration date. Internal persons and related persons shall comply with 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 SE publishes the disclosure.

c. Where purchases are made in a share issuance or public tender offer, the subject required to disclose under this Article need not comply with Point b but shall comply with law on offering, issuance and public tender offers.

d. Internal persons and related persons may not simultaneously register and conduct purchases and sales of the Corporation's shares, share-purchase rights, convertible bonds or rights to purchase convertible bonds within the same transaction registration period.

e. Within 05 working days from completion of the transaction (where completed before the registered period ends) or expiry of the proposed transaction period, the internal person and related person shall disclose the transaction results and explain any failure to conduct the transaction or to complete the registered volume (if any) using the forms in Appendices XV or XVI to Circular No. 96/2020/TT-BTC. A subsequent transaction may be registered and conducted only after reporting completion of the previous transaction period.

2. An internal person or related person not subject to reporting/disclosure under Clause 1 but simultaneously subject to reporting/disclosure under Article 13 shall comply with Article 13.

3. If, after registering a transaction, the registrant ceases to be an internal person or related person of an internal person, the registrant shall nevertheless continue to report and disclose under Clause 1 of this Article.

4. Where a securities company is a related person of an internal person of the Corporation and corrects an error in a transaction of listed/registered shares, it shall report to the Corporation, SSC and SE within 24 hours from completion of the error-correction transaction.

5. Where the parent company, political organizations, socio-political organizations (trade union, youth union, etc.) or individuals holding other managerial positions under the Corporation's Charter conduct transactions in the Corporation's securities, they shall perform the disclosure obligations applicable to internal persons and related persons.

6. Within 03 working days after receiving a report relating to transactions in shares, share-purchase rights or convertible bonds by internal persons and their related persons under this Article, the Corporation shall disclose the report on its website.

Article 15. Disclosure of public tender offer transactions

Organizations and individuals making a public tender offer and the Corporation as the target company shall disclose information in accordance with the Law on Securities and its implementing documents.

CHAPTER III. PROCEDURES FOR ORGANIZING INFORMATION DISCLOSURE

Article 16. Assignment of responsibilities and process for periodic information disclosure

The responsibilities of relevant Departments, Offices and functional units of the Corporation are assigned among the focal-point unit, responsible unit and coordinating unit in accordance with the Assignment Schedule attached to these Regulations. Periodic information disclosure under Article 9 shall be organized as follows:

1. Step 1 - Preparation of information: At the end of a quarter or financial year, or when an event requiring disclosure arises, the assigned focal-point unit shall prepare and request relevant functional departments/units to coordinate in preparing the contents to be disclosed within the statutory disclosure deadline. The focal-point unit and relevant units shall prepare disclosure reports/documents and submit them to the competent authority for approval. Based on approved reports/documents, the focal-point unit shall draft the disclosure document with attachments and forward it to the authorized person for information disclosure a reasonable period before the final disclosure deadline. The focal-point unit and authorized person shall coordinate to determine such reasonable period for each periodic disclosure case.

2. Step 2 - Processing information: Upon receiving information from relevant units, the authorized person for information disclosure shall review the contents against disclosure regulations; verify that reports/documents have been approved by the competent authority of the Corporation; and edit or draft the disclosure document using the prescribed form.

3. Step 3 - Information disclosure: Depending on the nature and contents of the report/document, the authorized person for information disclosure shall, under authorization from the Corporation's management, sign the disclosure document prepared by the focal-point unit or sign the disclosure document prepared by such authorized person; issue and publish it through the prescribed channels, including written submission, posting on the Corporation's website, SSC and SE disclosure systems and other channels required by those authorities; and use the digital signature registered by the Corporation with a digital-signature certification service to digitally sign disclosure documents submitted through electronic disclosure systems.

4. Step 4 - Preservation and retention: The focal-point disclosure unit shall preserve and retain disclosed/reported information in accordance with law. After receiving reports from the focal-point unit, the authorized person for information disclosure shall create a file for each event together with a copy of the disclosed document for retention at the Corporation for inspection and reconciliation when necessary.

Article 17. Process for extraordinary information disclosure and disclosure upon request

Extraordinary disclosure within 24 hours under Article 10 and disclosure upon request under Article 11 shall be organized as follows:

1. Step 1 - Preparation and approval of information: When an event requiring disclosure arises, the functional department/unit directly responsible for the relevant work/activity (the "Responsible Unit") shall immediately notify the authorized person for information disclosure and provide supporting documents. The notification shall be made in writing, with confirmation of contents by the person preparing it and approval by the competent authority, or through the Corporation's official email system. Given the strict statutory timing requirements for objective extraordinary events (such as incidents or events seriously disrupting production/business operations), the Responsible Unit shall prioritize the fastest means of informing the authorized person and Corporation management before completing written reports/documents, so that the authorized person can promptly assess and coordinate the disclosure situation.

2. Step 2 - Processing information: Upon receipt, the authorized person shall review the information against disclosure regulations; verify competent approval of reports/documents; and edit or draft the disclosure document using the prescribed form.

3. Step 3 - Information disclosure: The authorized person shall sign the disclosure document and issue it through the prescribed channels, including written submission, posting on the Corporation's website, SSC and SE disclosure systems and other required channels, and shall use the Corporation's registered digital signature to digitally sign documents submitted through electronic disclosure systems.

4. Step 4 - Receipt of feedback: The authorized person shall inspect, verify and amend/supplement relevant information (if any) and propose to the President & Chief Executive Officer necessary responses or replies.

5. Step 5 - Preservation and retention: Responsible Units and focal-point disclosure units shall preserve and retain disclosed/reported information in accordance with law. The authorized person shall create a file for each event together with a copy of the disclosed document for retention at the Corporation for inspection and reconciliation when necessary.

Article 18. Process for information disclosure regarding other activities

For other activities specified in Article 13 of these Regulations, information disclosure shall comply with the laws governing such activities. The functional department/unit directly responsible for the activity shall coordinate with and promptly inform the authorized person for information disclosure to ensure compliance and implementation.

CHAPTER IV. IMPLEMENTATION

Article 19. Responsibilities and coordination among Departments and affiliated units in providing information

1. Within his/her functions, the authorized person for information disclosure shall periodically urge Departments and units to provide information in accordance with these Regulations.

2. Heads of Departments and units are responsible for the accuracy and timeliness of information provided to the focal-point unit. For extraordinary information and information required to be disclosed upon request, the head of the Department/unit responsible for the relevant area in which the event arises shall provide the information within 12 hours from occurrence of the event.

3. The authorized person for information disclosure shall supervise disclosure and report implementation results to the Board of Directors and President & Chief Executive Officer.

Article 20. Handling of violations

Any unit or individual of the Corporation violating these Regulations or applicable law and thereby causing damage to the Corporation in connection with the implementation or management of information disclosure shall, depending on the nature and severity of the violation, be subject to disciplinary action, administrative penalties or criminal prosecution; if damage is caused, compensation shall be made in accordance with law.

Article 21. Implementation provisions

1. Members of the Board of Directors, members of the Board of Supervisors, the Executive Management, the Chief Accountant, affiliated units, Departments/units and individuals involved in information disclosure shall properly perform their respective responsibilities and obligations.

2. Advisory/supporting functional Departments and affiliated units shall disseminate these Regulations to their employees for proper performance of assigned work.

3. If legal provisions relating to the Corporation's information disclosure obligations are not addressed in these Regulations, or new legal provisions differ from these Regulations, such legal provisions shall automatically apply and govern the Corporation's information disclosure obligations.

4. During implementation, if any matter is not provided for herein or any provision ceases to be effective, the Corporation shall perform information disclosure based on the Corporation's Charter and relevant provisions of law.

5. Any amendment or supplementation to these Regulations shall be considered and decided by the Board of Directors of the Corporation.

ASSIGNMENT OF RESPONSIBILITIES FOR INFORMATION DISCLOSURE

(Promulgated together with the Regulations on Information Disclosure on the Securities Market of Petrovietnam Fertilizer and Chemicals Corporation)

1. Assignment of focal-point units, coordinating units and preparation of periodic disclosures

1.1. Financial statements

The Finance and Accounting Department is responsible for preparing quarterly, semi-annual and annual financial statements, including pre-audit and post-audit statements. Financial statements shall include explanations of changes compared with the corresponding period and previous period and other explanations required by regulations. Financial statements shall be signed/sealed by the Chief Accountant and President & Chief Executive Officer and accompanied by the audit report of the audit firm for post-audit/review cases. The Finance and Accounting Department shall draft the disclosure document in the prescribed form and send it to the authorized person for information disclosure at least one (01) working day before the disclosure deadline, together with the signed and sealed financial statements, and shall support preparation of required data files for submission through the electronic disclosure portals of the SSC and SE.

1.2. Annual Report

The IR Team (Board of Directors Office) acts as focal point for compiling and preparing the Annual Report. Every January, based on the Annual Report form in the appendix to Circular No. 96/2020/TT-BTC, the IR Team shall prepare the outline and assign functional Departments/units to provide information and draft contents relating to the Corporation's activities during the reporting year. Such units shall provide information and drafts to the IR Team for compilation. The IR Team shall compile, edit and finalize the report and submit it to the Chairperson of the Board of Directors for approval. After approval, the IR Team shall send the contents to the service provider for design, layout and printing. The Annual Report shall be completed and disclosed no later than 20 days from disclosure of the annual financial statements.

1.3. Corporate governance report

The Board of Directors Office is the focal point for disclosure in accordance with corporate governance law applicable to listed companies. Every six (06) months and annually, the listed organization shall disclose the corporate governance report using the applicable form under Circular No. 96/2020/TT-BTC. The disclosure deadline is no later than thirty (30) days from the end of the reporting period.

1.4. Disclosure on preparation of the list of shareholders entitled to attend the General Meeting of Shareholders

Based on a resolution of the Board of Directors or decision of another person competent to convene the General Meeting of Shareholders, the Organizing Committee for the annual/extraordinary General Meeting shall coordinate with the Board of Directors Office to draft disclosure regarding preparation of the list of shareholders entitled to attend and forward it to the authorized person for disclosure, ensuring disclosure at least 20 days before the record date. The Finance and Accounting Department shall prepare the notice on preparation of the shareholder list for exercise of attendance rights, submit it to the President & Chief Executive Officer for signature, and send it to VSDC using VSDC's prescribed form and deadline.

1.5. Notice and documents of the annual/extraordinary General Meeting of Shareholders

Based on the draft agenda and meeting materials approved by the Board of Directors, the Organizing Committee shall coordinate with the Company Secretary/person in charge of corporate governance to draft the meeting notice and submit it to the Chairperson of the Board of Directors or other competent convener for signature and issuance. The meeting notice, including instructions on where meeting documents are posted, shall be sent to the SSC and SE and posted on the Corporation's website.

1.6. Other periodic information submitted to the SE under SE regulations

For periodic updates requested by the SE's listing management/appraisal and supervision units, the authorized person for information disclosure shall act as focal point to receive SE requests and provide information or request relevant functional Departments/units of the Corporation to coordinate in providing information.

2. Assignment of Responsible Units, coordinating units and preparation of extraordinary/requested disclosures

2.1. Freezing/reopening of the Corporation's bank account in the cases prescribed by these Regulations: Finance and Accounting Department.

2.2. Receipt of a competent state authority's document or Corporation decision on suspension of part/all business operations; change of enterprise registration; revocation of Enterprise Registration Certificate; amendment, suspension or revocation of an operating license: Corporation Office or the functional Department assigned to receive and process the information.

2.3. Adoption of decisions by annual/extraordinary General Meetings of Shareholders, including resolutions, meeting minutes or vote-counting minutes; delisting approved by the General Meeting of Shareholders: Board of Directors Office.

2.4. Board of Directors decision on repurchase of the Corporation's shares or sale of treasury shares; exercise of share-purchase rights attached to bonds; conversion of convertible bonds; overseas securities offering and related issuance decisions: Finance and Accounting Department.

2.5. General Meeting of Shareholders/Board of Directors decision on dividend rate, form and payment time; share split or consolidation: Finance and Accounting Department and Board of Directors Office.

2.6. General Meeting of Shareholders/Board of Directors decision on enterprise reorganization, dissolution, bankruptcy, change of tax code/name/seal, relocation/establishment/closure of offices or plants, promulgation/amendment of Charter, medium-term strategy/development plan and annual business plan: Board of Directors Office.

2.7. General Meeting of Shareholders/Board of Directors decision on accounting period or accounting policy; notice of audit firm signing the annual audit contract or change of audit firm after signing: Finance and Accounting Department and Board of Directors Office.

2.8. General Meeting of Shareholders/Board of Directors decision on capital contribution/acquisition causing a company to become a subsidiary, joint venture or associate, or disposal causing it to cease being such: Finance and Accounting Department and Board of Directors Office.

2.9. General Meeting of Shareholders/Board of Directors approval of contracts/transactions between the Corporation and internal persons or related persons: Departments/units acting as focal points for such contracts/transactions shall propose that the President & Chief Executive Officer sign the submission to the Board of Directors for approval. Based on the approval resolution of the General Meeting of Shareholders/Board of Directors, the Board of Directors Office shall prepare the disclosure document.

2.10. Change in outstanding voting shares due to additional issuance, conversion, repurchase/sale of treasury shares, employee-share repurchase or odd-lot repurchase: Finance and Accounting Department and Board of Directors Office.

2.11. Change, appointment, reappointment, dismissal or resignation of internal persons, including submission of the new internal-person information statement under Appendix III to Circular No. 96/2020/TT-BTC: Board of Directors Office and the functional Department assigned to receive/process the relevant document.

2.12. General Meeting of Shareholders/Board of Directors/President & Chief Executive Officer decision to purchase/sell assets or conduct a transaction valued at more than 15% of total assets based on the latest audited annual or reviewed six-month consolidated financial statements: Board of Directors Office and Departments/Offices assigned as focal points for the transactions.

2.13. Receipt of a decision to institute criminal proceedings against the Corporation/internal person; detention or criminal prosecution of an internal person: Departments/Offices assigned to receive and process the document.

2.14. Receipt of a legally effective court judgment/decision relating to the Corporation’s operations or a tax-law penalty decision: Departments/Offices assigned to receive and process the document.

2.15. Receipt of a court notice accepting a petition to commence bankruptcy proceedings: Departments/Offices assigned to receive and process the document.

2.16. Owner’s contributed capital decreases by 10% or more or total assets decrease by 10% or more according to the latest audited annual or reviewed semi-annual financial statements: Finance and Accounting Department.

2.17. Decision to increase/decrease charter capital; invest/contribute capital, borrow, lend or conduct another transaction valued at 10% or more of total assets; or contribute capital valued at 50% or more of an organization’s charter capital: Finance and Accounting Department.

2.18. Approval or cancellation of listing on a foreign stock exchange: Finance and Accounting Department.

2.19. Event or information affecting the Corporation's share price requiring confirmation or correction: Departments/Offices assigned to receive and process the event.

2.20. Other events materially affecting production/business operations or corporate governance: Focal-point Departments/Offices responsible for the area in which the event arises.

2.21. Financial statements for the period between old and new accounting periods after a change of accounting period, within 10 days from the audit report date but no later than 90 days from the start of the new financial year: Finance and Accounting Department.

2.22. Event seriously affecting investors' lawful interests or information materially affecting the Corporation's securities price and requiring confirmation: Focal-point Departments/Offices responsible for the area in which the event arises.

3. If the Corporation reorganizes its functional Departments/units and reallocates their functions and duties, the Department/unit receiving the relevant functions and duties shall assume the corresponding responsibilities.