



**REGULATIONS ON
INFORMATION DISCLOSURE
OF FPT CORPORATION**

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CHAPTER I. GENERAL PROVISIONS

Article 1. Objectives

The Regulations on information disclosure (referred to as the "Regulations") are issued by FPT Corporation (referred to as "Company") in order to meet the provisions of law, standards for information disclosure as well as the stakeholders' needs of grasping information about the Company's operation.

The Regulations stipulate the contents, principles, and procedures of disclosing information related to the Company's activities to shareholders, investors, and competent authorities.

Article 2. Disclosing scope and entities

1. Disclosing scope

The Regulations stipulate the information disclosure of the Company. Concurrently, The Regulations prescribe the coordination among the divisions/departments/individuals of the Company and other related entities to fulfill the obligations while ensuring the accuracy, entirety, and transparency of the information.

2. Disclosing entities

- a. The Department in charge of Information disclosure;
- b. The Person in charge of Information disclosure;
- c. and affiliated persons of internal person;
- d. Head of related Divisions/Departments;
- e. Shareholders;
- f. Investors that have to disclosure as prescribed by law;
- g. Other relevant agencies, organizations, and individuals.

Article 3. Definitions

1. Internal persons of the Company include:

- a. Chairman of the Board of Directors, members of the Board of Directors;
- b. Head of the Supervisory Board and members of the Supervisory Board, members of the Internal Audit Committee;
- c. Chief Executive Officer (CEO), Executive Vice President, or other managerial positions appointed by the Board of Directors; individuals holding managerial positions who have actual authority to enter into transactions on behalf of the Company under the provisions of the Company's Charter;
- d. Chief Financial Officer, Chief Accountant;
- e. The legal representative, the person in charge of information disclosure;
- f. Company Secretary, the person in charge of corporate governance.

2. An affiliated person of internal person is an individual or organization that has relationships as defined in the following cases:

- a. The Company and its internal person;
- b. Companies and organizations/individuals owning more than 10% of voting shares;
- c. Organizations/ individuals that, in their relationship with other organizations/individuals, directly or indirectly control or are controlled by those organizations/individuals or are under common control with those organizations/individuals;
- d. Individuals and the natural father, natural mother, adoptive fathers, adoptive mothers, father-in-law, mother-in-law, wife, husband, biological children, adopted children, daughter-in-law, son-in-law, biological brothers/sisters, brother-in-law, sister-in-law of that individual;
- e. A contractual relationship in which one organization or individual represents the others;
- f. Other relevant organizations and individuals following the Law on Enterprises.

3. Investors subject to information disclosure include:

- a. Investors who are internal persons and affiliated persons of internal persons of the Company;

- b. The majority shareholders and groups of related persons holding at least 5% of voting shares of the Company;
- c. Investors or groups of associated investors purchasing shares to become major shareholders of the Company;
- d. Organizations and individuals making tender offers of shares of the Company.

Article 4. Principles of information disclosure

1. The Department/Person in charge must ensure adequate, transparent, accurate, and timely disclosure in accordance with relevant laws.
2. In case the disclosed information includes personal information (such as citizen identification, identity card, valid passport, contact address, permanent address, phone number, fax number, email address, securities trading account, securities depository account, bank account, transaction code of foreign investors or enterprises that has the foreign investment accounts for more than 50% charter capital), information is only disclosed with the consent of the individual. In case the individual wants to have their personal information concealed, the Company must send two documents to the State Securities Commission (SSC) and the Stock Exchange (SE) for publishing, of which one includes full personal details and one does not.
3. In case of any changes to the disclosed information, the disclosing entity shall promptly and adequately disclose the modifications and reasons for those changes.
4. An organization's information shall be disclosed by its legal representative or other authorized people. An individual's information shall be disclosed by themselves or their authorized person.
5. Information is published in Vietnamese, encouraging bilingual disclosure in Vietnamese and a foreign language.
6. Disclosed information is preserved at the Company in the form of hard copy (if any) and soft copy for at least ten years for periodic information disclosure, at least 05 years for information disclosed on an ad hoc basis, on request, or others; Such information must be retained and accessible on the Company's website for at least 05 years.
7. In case the obligation to disclose information falls on days off or public holidays as prescribed by law, the Company shall fulfill the obligation to disclose information on the working day following the day off or public holiday.

Article 5. Person in charge of information disclosure

1. The legal representative or authorized person/in charge of the Company's information disclosure shall be responsible for disclosing information in compliance with the Regulations and relevant laws.
2. The legal representative shall assume responsibility for the adequacy, accuracy, and timeliness of information disclosed by the authorized person. In case information needs to be disclosed, but both the legal representative and authorized person are absent, the member holding the highest position of the Management shall take charge of information disclosure.
3. The Company shall report or re-report information about the Person in charge of ID to the SSC and the SE within 24 hours from the effective time of appointment, authorization, or replacement of the Person in charge of information disclosure.

Article 6. Media of information disclosure and reporting

1. The media of information disclosure and reporting includes:
 - a. The website and other owned media of the Company;
 - b. The information disclosure system of the SSC;
 - c. The information disclosure system of the SE;
 - d. The website of Vietnam Securities Depository and Clearing Corporation (VSDCC);
 - e. Other means of mass media (print newspapers, online newspapers, etc.).
2. Methods of reporting and information disclosure on the information disclosure system of SSC and the media of SE shall comply with guidelines given by SSC and SE.

Article 7. Deferral of information disclosure

1. The Company is permitted to defer its information disclosure in cases of force majeure events (natural disasters, fires, etc.). The Company shall give notice to the SSC and the SE of the information disclosure deferral immediately at the occurrence of such events, which specifies the reasons for the information disclosure deferral.
2. Immediately after the force majeure events have been rectified, the Company shall be responsible for disclosing all the information which was deferred in compliance with the laws.

CHAPTER II. INFORMATION DISCLOSURE CONTENT**Article 8. Periodic information disclosure**

No.	Main content	Time limit	Note
1	Financial statements (“Financial Statements”) include: Financial Statements of the Parent Company and Consolidated Financial Statements		
1.1	Annual financial statements audited by an accredited audit organization.	Within 10 days from the day the auditor's report is signed by the audit organization but not exceeding 90 days from the end of the fiscal year.	
1.2	Half-year financial statements which have been reviewed by an accredited audit organization.	Within 05 days from the day the audit organization signs the review report but not exceeding 60 days from the end of the first 06 months of the fiscal year.	
1.3	Quarterly financial statements or reviewed quarterly financial statements (if any).	Within 30 days from the end of the quarter.	In case the reviewed quarterly financial statements have been published within the prescribed time limit for disclosure of quarterly financial statements, it shall not be required to disclose quarterly financial statements.
2	Annual Report (“AR”)		
	Annual report according to the form specified in Appendix IV issued with Circular No. 96/2020/TT-BTC.	Within 20 days from the date of disclosure of the Company's audited annual financial statements but not exceeding 110 days from the end of the fiscal year.	The financial information in the annual report must be consistent with the audited annual financial statements.
3	Report on corporate governance		

No.	Main content	Time limit	Note
3.1	The semi-annual report on corporate governance according to the form specified in Appendix V issued with Circular No. 96/2020/TT-BTC.	Within 30 days from the end of the first 06 months of the calendar year.	
3.2	The annual report on corporate governance according to the form specified in Appendix V issued with Circular No. 96/2020/TT-BTC.	Within 30 days from the end of the calendar year.	
4 General Meeting of Shareholders (GMS)			
4.1	Annual or Extraordinary General Meeting of Shareholders.	At least 21 days before the opening date of the GMS.	Specify the link to all documents of the GMS, including: the meeting invitation, meeting agenda, voting sheets, enclosed documents, and draft resolutions for each issue in the meeting. Documents of the GMS must be updated with amended and supplemented contents (if any).
4.2	If the Company collects written opinions of the GMS, the opinion forms, the draft resolution of the GMS, and enclosed documents must be disclosed.	At least 10 days before the deadlines for collecting opinions.	Announce on its website and send to all shareholders.
4.3	Minutes of meetings, resolutions of the GMS, and enclosed documents.	Within 24 hours from the date of issuance.	

Article 9. Ad hoc information disclosure

Within 24 hours from the occurrence of one of the events below, the Company must disclose information and clarify the events with causes and solutions (if any).

No.	Main content	Note
1	The Company's account at a bank or foreign branch bank (FBB) is frozen at the request of a competent authority or when the payment service provider suspects fraud or illegal activities relevant to the account; the account is unfrozen.	

No.	Main content	Note
2	The Company receives a decision from a competent authority or issues a decision on suspension of part or all of its business operation; changes to the enterprise registration information; revocation of the enterprise registration certificate; revision, suspension, or revocation of the license for establishment and operation or operating license.	
3	Decisions of an extraordinary GMS are approved. Documents to be disclosed include: The resolution of the GMS, the meeting minutes of the GMS and enclosed documents, and resolution or vote-counting minutes (in case of solicitation of shareholders' written opinions). In addition, if the GMS approves the delisting, the Company shall disclose information about such delisting and the approval ratio of non-majority shareholders.	
4	The Company's decision to repurchase its shares or sell treasury stocks; the date of exercising the right to purchase shares of bondholders or the date of conversion of convertible bonds into shares; decisions on the foreign trading of securities and decisions relevant to the trading and issuance of securities.	
5	Decisions on dividends, method and time of dividend payment; decisions on stock split and merge.	
6	Decisions on the enterprise's reorganization (full or partial division, consolidation, merger or conversion of enterprise), dissolution or bankruptcy; changes in tax code, changes in the Company's name or seal; relocation; establishment or closure of the head office, branches, factories or representative offices; promulgation or revisions to the Company's charter; medium-term development strategies and plans as well as annual business plans of the Company.	
7	Decisions on change of accounting period, accounting policies (except change of accounting policies due to changes in laws); notification about signing the contract for auditing annual financial statements or changing audit enterprise (after having signed the contract); cancellation of the signed audit contract.	
8	Decisions on capital contribution or stake purchasing in any company to turn it into a subsidiary or associated company; or stake selling to make it not a subsidiary or associated company any longer; or dissolution of a subsidiary or associated company.	
9	Decisions of the GMS or the BOD on approval of contracts/transactions between the Company and its	

No.	Main content	Note
	internal persons or their related persons or the Company's related persons.	
10	Changes in the number of voting shares.	
11	The Company changes, appoints, re-appoints, or dismisses its internal person; receives resignation letters from its internal person (effective dates must be disclosed in accordance with the Law on Enterprises and the Company's Charter).	The Company shall also send the curricula vitae of its internal person, made according to the form in Appendix III enclosed to the Circular 96, to the SSC and SE.
12	Decisions to buy or sell assets or conduct any transaction whose value exceeds 15% of the Company's total assets according to the latest audited annual financial statements or latest reviewed semi-annual financial statements.	In case the public company is the parent company, the consolidated financial statements shall be based on.
13	Any charge against the Company or its internal person; decisions on detention or criminal prosecution against the Company's internal person.	
14	Effective court judgments or decisions on the Company's operation; decisions on imposing penalties for tax offenses.	
15	The court's notice of receipt of the Company's bankruptcy petition.	
16	Upon receipt of any event or information that may affect the Company's securities prices, the Company is required to confirm or correct such event or information.	
17	Occurrence of any event that considerably affects the Company's business or corporate governance.	
18	Approval or cancellation of listing on a foreign stock exchange.	
19	Information regarding the record date for the exercising rights of existing shareholders.	The record date for the exercising rights of existing shareholders for attending the GMS: At least 20 days before the expected record date. Other cases: At least 10 days before the expected record date.
20	Information on audit opinions, review conclusions, and retroactive adjustments to the financial statements.	In case the audit organization gives qualified opinions or reviewed

No.	Main content	Note
		conclusions on financial statements or the financial statements are given retroactive adjustments.
21	After changing the accounting period, the Company shall disclose its financial statements for the period between 02 accounting periods between the old and new fiscal years, in accordance with corporate accounting laws.	Within 10 days from the day the auditor's report is signed by the audit organization but no later than 90 days from the start of the new financial year.
22	Decisions on increasing or decreasing charter capital.	
23	Decisions on investment in an organization, project, borrowing, lending or another transaction whose value is at least 10% of the total assets of the Company according to the latest audited annual financial statements or latest reviewed semi-annual financial statements (or the consolidated financial statements if the Company is a parent company).	
24	Decisions on capital contribution worth at least 50% of charter capital of an organization (determined according to the charter capital of that organization before receipt of contributed capital).	

Article 10. Information disclosure on request

Within 24 hours after receiving the request of the SSC and the SE, the Company must disclose information upon the occurrence of such event.

No.	Main content	Note
1	The event seriously affects the legitimate interests of investors.	The content of information disclosed upon request must clearly state the events requested to be announced by the SSC or the SE; the causes, assessment and solutions (if any).
2	There is information about the Company that significantly affects the securities prices and has to be verified.	

Article 11. Information disclosure about other activities

No.	Main content	Time limit	Note
1	Activities of offering, issuing, listing, registering for transactions and reporting on fund use.	In accordance with regulations on offering, issuance, listing and registration of securities.	
2	Foreign ownership ratio.	In accordance with regulations of the Law on Securities regarding foreign investment activities on	Information on the Company's maximum foreign ownership ratio and

		Vietnam's securities market.	changes related to the ownership.
3	Share repurchase and sale of treasury stocks.	In accordance with regulations on share repurchase and sale of treasury stocks.	In case the Company repurchases its own shares: After paying off all the repurchased shares, if the total value of assets decreases by more than 10%, the Company must notify all creditors and disclose information within 15 days from the date of fulfilling the obligation to pay for the shares repurchased.

Article 12. Information disclosure of other disclosing entities

No.	Main content	Time limit	Note
1	Information disclosure relating to the majority shareholders, groups of related persons holding at least 5% of voting shares of the Company.		
1.1	Organizations and individuals when becoming or no longer being major shareholders.	Within 05 working days from the date of becoming or no longer being a major shareholder.	The Company needs to disclose information on the Company's official website.
1.2	Major shareholders when there are changes in the number of shares owned above the threshold of 1% of voting shares.	Within 05 working days from the date of the change.	The Company needs to disclose information on the Company's official website.
2	Information disclosure regarding the transaction of the internal person and their related person		
2.1	The internal person and related person of the internal person shall disclose information and submit reports to the SSC and the SE (of listed stocks, trading registration and fund certificates) before and after making a transaction whose transaction value is expected to be at least VND 50 million per day or the expected transaction for each month to be at least VND 200 million determined according to the par value (of shares, convertible bonds, fund certificates) or the latest offering prices (of covered warrants) or the transfer price (of rights to buy shares, rights to buy convertible bonds or fund certificates), including the case where a	At least 03 working days before the estimated transaction date.	

	transfer is made not through the trading system of the SE (such as donation, inheritance or transfer of securities and other cases).		
2.2	Internal person and related person of the internal person shall disclose information about the transaction result and provide explanations about the failure to conduct the transaction or to trade in the entire trading volume as registered (if any).	Within 05 working days from the transaction completion date (if the transaction is completed before the registered deadline) or the end of the estimated transaction time limit.	

Article 13. Information disclosure regarding the tender offer

No.	Main content	Time limit	Note
1	Information about the receipt of a public tender offer of an organization/individual.	Within 03 working days from the date of receipt of the application for registration for a public tender offer.	Announce on the Company's website.
2	Evaluation and recommendations of the BOD of the Company for the public tender offer. In case one or several members of the BOD have different opinions, the BOD must announce these opinions.	Within 10 days from the date of receipt of the application for registration for a public tender offer.	Announce on the Company's website.

Article 14. Information disclosure according to the Company's needs

No.	Main content	Time limit	Note
1	Strategies/orientations/business plans and programs/policies that affect the interests of stakeholders.	Periodically or on an ad hoc basis, depending on the information needs of the Company and stakeholders.	Announce on the Company's website/owned media or other means of media.
2	Information about projects/contracts/customers, partners/opinions on issues related to the market, industry, stocks, shareholders, investors.	Periodically or on an ad hoc basis, depending on the information needs of the Company and stakeholders.	Announce on the Company's website/owned media or other means of media.

CHAPTER III. PROCEDURES AND RESPONSIBILITIES OF INFORMATION DISCLOSURE

Article 15. Information disclosure procedures for shareholders, investors, and competent authorities

1. Means of implementation

The Company may disclose information in the following ways:

- a. Exchange emails provided by the Company;
- b. Direct communication through meetings and discussions;
- c. By phone;
- d. By written forms.

2. Implementation methods

When shareholders, investors, and competent authorities need information, the person in charge of information disclosure provides information on the list of information that must be disclosed. In case of questions or requests from shareholders, investors, or competent authorities not on the list of information that must be disclosed, the person in charge may consult the competent leaders, functional agencies, and other relevant specialized departments to give timely feedback to shareholders, investors, and competent authorities.

3. Procedures for information disclosure

- a. Periodic information disclosure procedures and responsibilities

Procedure	Responsible department
Step 1 Notify periodic information disclosure	Department/Person in charge of information disclosure: <ul style="list-style-type: none"> ❖ Notify the divisions/departments directly in charge and related parties (if any) about the content and time limit of the information to be disclosed; ❖ Understand the regulations of information disclosure.
Step 2 Provide periodic information	The divisions/departments directly in charge and related parties (if any): <ul style="list-style-type: none"> ❖ Prepare and ensure the entirety, transparency, accuracy, and timeliness of periodic documents and reports; ❖ Submit to the CEO or persons in charge for approval before submitting to the Department/Person in charge of information disclosure.
Step 3 Review content	The Department/Person in charge of information disclosure: <ul style="list-style-type: none"> ❖ Review the content of periodic documents and reports before conducting information disclosure; ❖ Ensure the content of documents and reports is complete and timely.
Step 4 Disclose the information	The Department/Person in charge of information disclosure: <ul style="list-style-type: none"> ❖ Disclose information on means of media in accordance with the Regulations; ❖ Ensure the time limit in accordance with the Regulations; ❖ Ensure disclosed information is sent to or posted on means of media in accordance with the Regulations.
Step 5 Archive information	The Information Disclosure Department, the Secretariat Department and other relevant departments must archive the disclosed information adequately and promptly.

- b. Extraordinary information disclosure

Procedure	Responsible department
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<p>Step 1</p> <p>Notify information disclosure on an ad hoc basis</p>	<p>Relevant organizations/divisions/departments/individuals:</p> <ul style="list-style-type: none"> ❖ Contact and notify the Department/Person in charge of information disclosure to clarify if the arising information belongs to the content of information to be disclosed in Chapter II of the Regulations; ❖ Ensure adequate, accurate, and timely notification of arising information so that the information disclosure department/person can make timely disclosure.
<p>Step 2</p> <p>Provide extraordinary information to be disclosed</p>	<p>Relevant organizations/divisions/departments/individuals:</p> <ul style="list-style-type: none"> ❖ Prepare and ensure the entirety, transparency, accuracy, and timeliness of documents and reports to be disclosed; ❖ Submit to the CEO or persons in charge for approval before submitting to the Department/Person in charge of information disclosure; ❖ Send all documents and reports to be disclosed to the Information Disclosure Department within the prescribed time limit.
<p>Step 3</p> <p>Review content</p>	<p>The Department/Person in charge of information disclosure:</p> <ul style="list-style-type: none"> ❖ Review the content of periodic documents and reports before conducting information disclosure; ❖ Ensure the content of documents and reports is complete and timely.
<p>Step 4</p> <p>Disclose the information</p>	<p>The Department/Person in charge of information disclosure:</p> <ul style="list-style-type: none"> ❖ Disclose information on means of media in accordance with the Regulations; ❖ Ensure the time limit in accordance with the Regulations; ❖ Ensure disclosed information is sent to or posted on means of media in accordance with the Regulations.
<p>Step 5</p> <p>Archive information</p>	<p>The Information Disclosure Department, the Secretariat Department, and other relevant departments must archive the disclosed information adequately and promptly.</p>

CHAPTER IV. IMPLEMENTATION OF INFORMATION DISCLOSURE

Article 16. Responsibilities of the Department/Person in charge of information disclosure

1. Monitor the correct implementation of the information disclosure procedures.
2. Check the accuracy and suitability of the information to be disclosed and announced in comparison with current regulations on information disclosure; fulfill the obligations of disclosing information to the necessary organizations and individuals according to the regulations.
3. Be accountable to the Board of Directors, CEO for the implementation of information disclosure.
4. Perform other tasks assigned.

Article 17. Responsibilities of related entities

1. Ensure compliance and proper implementation of the Regulations on Information Disclosure.
2. Provide information at the request of the Information Disclosure Department.
3. Be responsible for the accuracy, entirety and timeliness of the information provided to the Information Disclosure Department.

Article 18. Enforcement Terms

1. The Regulations include 04 Chapters and 18 Articles, taking effect from 27/05/2022.
2. The Head of the Information Disclosure Department, the authorized person in charge of disclosing information, the relevant divisions/departments, and the relevant entities are responsible for implementing the Regulations.

ON BEHALF OF THE BOARD OF DIRECTORS