

**RESOLUTION OF THE BOARD OF DIRECTORS**

**Re: the promulgation of the amended Information Disclosure Regulation”**

**THE BOARD OF DIRECTORS**

**PHAT DAT REAL ESTATE DEVELOPMENT CORPORATION**

**Pursuant to:**

- The Law on Securities No. 54/2019/QH14 dated 26<sup>th</sup> November 2019;
- The Law on Enterprises No. 59/2020/QH14 dated 17th June 2020;
- Decree No. 155/2020/ND-CP dated 31st December 2020 of the Government detailing a number of Articles of the Law on Securities;
- Circular No. 96/2020/TT-BTC dated 16th November 2020 of the Ministry of Finance guiding the information disclosure on the securities market;
- The Charter of Phat Dat Real Estate Development Corporation (“Phat Dat Corporation”);
- BOD Resolution No. 09D/2021/QĐ-HĐQT of Phat Dat Corporation;
- BOD Resolution No. 37/2022/QĐ-HĐQT dated 28th October 2021 regarding the promulgation of the Information Disclosure Regulation.

**RESOLVED**

**Article 1:** To promulgate the amended Information disclosure Regulation attached to this Resolution.

**Article 2:** Members of the Board of Directors, Board of Management, and related departments of Phat Dat Real Estate Corporation are responsible for implementing this Resolution.

***This Resolution takes effect from the date of signing.***

**ON BEHALF OF THE BOARD OF DIRECTORS**

**CHAIRMAN**

**Recipients:**

- As stated in Article 2;
- Company archives

(Signed and stamped)

**NGUYEN VAN DAT**

**PHAT DAT REAL ESTATE DEVELOPMENT CORPORATION**

**REGULATION  
ON INFORMATION DISCLOSURE**

**(Promulgated under Decision No. 04/2023/QĐ-HĐQT)**

**HCMC, 31<sup>st</sup> January 2023**

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## **CHAPTER I – GENERAL PROVISIONS**

### **Article 1. Purpose, Applicable objects**

1. This Regulation regulates the fulfillment of information disclosure obligations on the Vietnamese stock market in accordance with Circular 96/2020/TT-BTC dated 16<sup>th</sup> November 2020 of the Ministry of Finance, and the coordination between departments and divisions of Phat Dat Real Estate Development Corporation in fulfilling information disclosure obligations and relevant legal documents.
2. Applicable objects:
  - a) Phat Dat Real Estate Development Corporation;
  - b) Investors subject to disclosure of information related to the Company's shares;
  - c) Relevant agencies, organizations and individuals.
3. In case of amendments or supplements of legal provisions on information disclosure on the stock market, such amended and supplemented regulations are automatically applied to the Company's information disclosure.

### **Article 2. Interpretation of terms**

For the purposes of this Regulation, these terms below shall be construed as follows:

1. The Company: means Phat Dat Real Estate Development Corporation;
2. The Regulation: means this Regulation on information disclosure;
3. Investors subject to information disclosure include:
  - a) Investors as internal persons of the Company and related entities of internal persons;
  - b) Major shareholders or groups of related persons holding at least 5% of the outstanding voting shares of the Company;
  - c) Investors or groups of related investors purchasing shares to become major shareholders of the Company
  - d) Organizations and individuals making tender offers of shares of the Company.
4. Related entities (as regulated in Clause 46, Article 4 of the Law on Securities) include:
  - a) Parent company, managing executives and legal representatives of the parent company and the persons competent to appoint managing executives of the parent company (of PDR, if any);
  - b) Shareholders holding at least 10% of voting shares;
  - c) Subsidiaries, managing executives and legal representatives of subsidiaries;
  - d) Individuals, organizations, or groups of individuals and organizations that have the ability to influence the operation of PDR through ownership or acquisition of shares or through the decision making process of PDR;
  - e) Internal persons (of PDR);
  - f) Corporate managing executives, legal representatives;

- g) Spouse, natural father, natural mother, adoptive father, adoptive mother, father-in-law, mother-in-law, biological child, adopted child, son-in-law, daughter-in-law, sibling, brother-in-law, sister-in-law of managing executives, legal representative, shareholder holding controlling shares
  - h) Individuals who are authorized representatives of companies or organizations specified at Points a, c and d of this Clause
  - i) Enterprises in which individuals, companies or organizations specified at Points a, c, d, f, g and h of this Clause holding shares to the extent that they can influence the decision-making process.
  - j) Organizations and individuals that PDR directly or indirectly controls or is controlled by, or under common control with that organization or individual;
  - k) A contractual relationship in which an organization or individual is the representative of PDR or PDR is the representative of that organization or individual.
5. Internal persons of the Company include:
- l) Members of the Board of Directors;
  - m) Chief Executive Officer, Vice Presidents, Financial Director, Chief Accountant or equivalent managerial positions elected by the General Meeting of Shareholders or appointed by the Board of Directors
  - n) Legal representatives, person authorized to disclose information;
  - o) Member of the Internal Audit Unit;
  - p) Persons in charge of Corporate Governance, the Company's Secretary.
6. Information disclosure date is the date on which information appears on one of the information disclosure media as prescribed in Clause 1, Article 5 of this Regulation;
7. The date of reporting on information disclosure is the date of faxing, sending of electronic data via email, the date the information is received on the electronic information system of the State Securities Commission or the Stock Exchange, or the State Securities Commission or the Stock Exchange receives a written report on the disclosure of information, whichever comes first;
8. Number of outstanding voting shares of the Company is the number of voting shares issued by the Company minus the number of voting shares repurchased by the Company as treasury shares;
9. Accredited auditing firm means an independent auditing organization on the list of auditing organizations approved by the State Securities Commission according to the provisions of the Law on Securities and laws on independent audit.
10. The date of securities trading is determined as follows:
- a) Is the date of placing the trading order in case the transaction is done through the Stock Exchange;
  - b) The date of registration to exercise the right to purchase, registration to exercise the right to convert bonds into shares in the case of exercising the right to purchase or

convert bonds;

- c) The date on which the parties request to transfer the ownership of securities in case the transaction is done through the Vietnam Securities Depository and Clearing Corporation;
- d) The date of submission of auction participation slips in the case of transactions made through the auction method;
- e) The date the parties propose to transfer at the Issuing Organization in case the transaction is not done through the Vietnam Securities Depository and Clearing Corporation or the Stock Exchange.

11. The completion date of securities trading is determined as follows:

- a) The date of completed payment in case the transaction is done through the Stock Exchange;
- b) The date of completed payment in the case of exercising the right to buy;
- c) The completion date of the conversion of bonds into shares as notified by the Issuing Organization;
- d) The effective date of the securities ownership transfer at the Vietnam Securities Depository and Clearing Corporation in case the transaction is made through the Vietnam Securities Depository and Clearing Corporation;
- e) The date of completed payment for share purchase according to the notice of the organization conducting the share auction in the case of conducting the transaction through the auction method;
- f) The date the Issuing Organization confirms the validity of the securities transfer in case the transaction is not done through the Vietnam Securities Depository and Clearing Corporation or the Stock Exchange.

### **Article 3. Rules for information disclosure**

- 1. The information disclosure of the organization shall be made by a legal representative or the person authorized to disclose information. The disclosure of personal information is done by the individual himself/herself or by his/her authorized organization or individual. The disclosure of information by the persons making the information disclosure is specified in Article 4 of this Regulation.
- 2. The information disclosure shall be sufficient, accurate and timely as prescribed by law and ensure:
  - a) The disclosing entities are legally responsible for the disclosed information. In case of changes to the disclosed information, the disclosing entities shall promptly and fully disclose such changes and the reasons for those changes compared to the former disclosed information.
  - b) In case there is an event or information that affects stock price, the disclosing entity shall confirm or correct such event or information within 24 hours from the time of becoming aware of such event or information or at the request of the State Securities Commission, the Stock Exchange;
  - c) The disclosure of personal information, including the number of citizen identification

card, number of valid ID card or passport number, contact address, permanent address, phone number, fax number, email, securities trading account number, securities depository account number or bank account, shall be done upon the consent of the relevant individual.

3. The disclosing entities, as prescribed in Clause 2, Article 1 of this Regulation, during the disclosing information, shall simultaneously report to the State Securities Commission and the Stock Exchange about the information disclosure, including sufficient information as prescribed. In case the disclosed information includes personal information specified in Point c, Clause 2 of this Article and the disclosing entity refuses to make a public disclosure, 02 documents, including one document containing sufficient personal information and another document excluding such personal information, shall be sent to the SSC and the SE for publishing.
4. The discloser shall bear responsibility to preserve and keep the reported and disclosed information in accordance with the following provisions:
  - a) Periodic public information shall be kept in the form of text (if any) and electronic data for at least 10 years. This information shall be archived and accessible on the website of the disclosing entity for at least 5 years;
  - b) Information disclosed on ad hoc basis or on request shall be retained and accessed on the website of the disclosing entity for at least 05 years.
5. The language used for disclosing information in the stock market shall be Vietnamese.

#### **Article 4. Person in charge of information disclosure**

1. The Company conducts its information disclosure obligations via the authorized person in charge of information disclosure:
  - a) The Chairman of the Board of Directors shall issue written authorization to authorize a person in charge of information disclosure.
  - b) The BOD Chairman 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 BOD Chairman and the person in charge of information disclosure are absent, the CEO, as authorized by the BOD Chairman, shall take charge of information disclosure;
  - c) The company shall report and re-report information the legal representative or the person in charge of information disclosure together with their CV to the State Securities Commission and the Stock Exchange at least 24 hours before the authorization takes effect.
2. An individual investor subject to information disclosure may perform the obligation to disclose information on his/her own or authorize one organization (Company, Securities Depository Center or other organization) or 01 other individuals shall perform the obligation to disclose information as follows:
  - a) In case of self-fulfillment of information disclosure obligations, in the first time of information disclosure, individual investors shall submit to the State Securities Commission and the Stock Exchange an information statement; they shall be

responsible for providing accurate, timely and complete information when there is a change in the contents of the above-mentioned information statement;

- b) In case of authorization to disclose information, individual investors shall be responsible for the completeness, accuracy and timeliness of information disclosed by the authorized organization or individual. Investors are responsible for providing accurate, timely and complete information about their securities ownership status and relationship with related people (if any) to the authorized organization or individual, so the authorized organization/individual shall fulfill their obligations to report ownership and disclose information in accordance with law;
- c) Individual investor shall register and re-register the person authorized to disclose information together with the Information Statements of that individual investor and the authorized person to the State Securities Commission and the Stock Exchange at least 24 hours before the authorization takes effect.

#### **Article 5. Means of information disclosure:**

1. The means of information disclosure include:
  - a) The website of the Company;
  - b) The information disclosure system of the State Securities Commission;
  - c) The website of the Stock Exchange;
  - d) Other means of mass media as prescribe by laws (printed newspapers, online newspapers, etc).
2. The conduction of information disclosure on the website of the Company:
  - a) The company reports to the State Securities Commission and the Stock Exchange and publicizes the website address and changes related to this address within 03 working days from the date of the completed establishment of the website or the date of change in the address of this website;
  - b) The electronic information page shall contain the contents of business lines and the contents which shall be publicly announced on the National Business Registration Portal in accordance with the Law on Enterprises and any changes related to these matters; a separate section for Investor Relations, which includes the Charter, Information Disclosure Regulations, Internal Governance Regulations, Prospectus (if any), other public information periodic/extraordinary/on-demand announcements and other activities as prescribed by law;
  - c) The website shall display the posting time and, at the same time, be visible to investors for search and access to the data on the website.
3. If the obligation to disclose information falls on days off or public holidays as prescribed by law, the Company shall disclose information on the website of the Company and fulfil the obligation to disclose information as prescribed by law on the working day following the day off or public holiday.
4. The conduction of information disclosure on the information disclosure system of the State Securities Commission and the website of the Stock Exchange shall comply with guidelines given by the State Securities Commission and the Stock Exchange.



## **Article 6. Suspension of information disclosure**

1. The disclosing entities shall be entitled to suspend the information disclosure in case of force majeure events such as natural disasters, conflagration, war, epidemic disease, etc.). The disclosing entities shall report on the suspension of information disclosure upon the force majeure event and reasons to the State Securities Commission and the Stock Exchange and publicize such information disclosure suspension.
2. Once the force majeure event is remedied, the disclosing entities shall disclose sufficient information previously not disclosed as prescribed by law.

## **CHAPTER II – DISCLOSURE OF THE INFORMATION OF THE COMPANY**

### **Article 7. Periodic information disclosure**

1. The Company shall disclose semi-annual financial statements that had been reviewed by an accredited auditing firms:
  - a) Semi-annual financial statements shall be full-form interim financial statements in accordance with the Accounting Standard of "Interim Financial Reporting", which present financial data of the Company for the first 6 months of the fiscal year as specified in Clause 5 of this Article;
  - b) The semi-annual financial statements shall be reviewed in accordance with the Standards on Reviewing of Financial Statements. The full text of the semi-annual financial statements shall be disclosed in full, attached with the auditor's opinions and written explanations of the Company in case the semi-annual financial statements is not unqualified as mentioned in the auditor's opinions;
  - c) The Company shall disclose its reviewed semi-annual financial statements within 05 days from the date the auditing firm signs the auditor's report but not more than 45 days from the end of the first 06 months of the fiscal year.
2. The Company shall disclose quarterly financial statements that had been reviewed:
  - a) Quarterly financial statements shall be full-form interim financial statements in accordance with the Accounting Standard of "Interim Financial Reporting" as specified in Clause 5 of this Article;
  - b) The full text of the reviewed quarterly financial statements shall be disclosed fully, attached with the auditor's opinions and written explanations of the Company in case the reviewed quarterly financial statement is not unqualified as mentioned in the auditor's opinions;
  - c) The Company shall disclose its quarterly financial statements within 20 days from the end of the quarter. The Company shall disclose its reviewed quarterly financial statements within 05 days from the date the auditor signs the auditor's report but not more than 45 days from the end of the quarter.
3. When disclosing the financial statements prescribed in Clauses 1 and 2 of this Article, the Company shall concurrently provide explanations for one of the following cases:
  - a) After-tax profit shown in the income statement of the reporting period increases/decreases by 10% or more compared to that of the same reporting period in

- the previous year;
- b) After-tax profit of the reporting period is negative; profit is changed from positive to negative or vice versa on a year on year basis;
  - c) After being audited or reviewed, after-tax profit in the reporting period varies by 5% or more, or changed from positive to negative or vice versa.
4. In case the Company is the parent company of another organization or is at the same time a superior accounting unit with an affiliated accounting unit that organizes its accounting apparatus, the Company shall explain the causes of the cases specified in Clause 3 of this Article on the basis of the parent company's financial statements or the comprehensive financial statements and the consolidated financial statements.
5. The Company shall disclose annual financial statements that had been audited by an accredited auditing firm according to the following principles:
- a) The financial statements shall include all reports, appendices and explanations in accordance with the law on corporate accounting;
  - b) The company shall publish 02 reports: the separate annual financial statements of its unit and the consolidated annual financial statements in accordance with the law on corporate accounting;
  - c) The Company shall disclose information about the audited annual financial statements, including the audit report on those financial statements and the Company's written explanation in case the annual financial statements is not unqualified as mentioned in the auditor's opinions;
  - d) The company shall disclose audited annual financial statements within 10 days from the date the auditing firm signs the audit report but not later than 90 days from the end of the financial year.
6. The company shall prepare an annual report according to the prescribed form (if any) and publish this report within 20 days from the date of publication of the audited annual financial statements but not later than 110 days from the end of the financial year.
7. Information disclosure about the annual general meeting of Shareholders (AGM):
- a) At least 21 days before the opening date of the AGM, if the Company's Charter does not provide for a longer time limit, the Company shall disclose the convening of the meeting on the Company's website and to the State Securities Commission and the Stock Exchange (in the case of a listed organization or an organization registered for trading), clearly stating the link to all documents of the AGM: invitation notice, meeting agenda, voting ballots, documents used in the meeting and draft resolutions for each issue in the meeting agenda. Amended and supplemented contents (if any) shall be updated;
  - b) Meeting Minutes, resolutions of the AGM and accompanying documents in the minutes and resolutions shall be disclosed within 24 hours from the end of the AGM.
8. The company shall disclose information about the report on corporate governance according to the prescribed form (if any) within 30 days from the end of the first 6 months and the end of the calendar year.

## **Article 8. Ad hoc information disclosure**

1. The Company shall conduct ad hoc information disclosure within 24 hours from the occurrence of one of the following event:
  - a) The Company's account at a bank or foreign branch bank is frozen at the request of a competent authority or when the payment service provider suspects a fraud or illegal activities relevant to the account; The account freeze is lifted after being blocked under the cases specified in this Point;
  - b) 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; amendment, supplement, suspension or revocation of the Establishment and Operation License or Operating License.
  - c) Resolutions of an extraordinary general meeting of shareholders are ratified. Documents to be disclosed include: The resolution of the GMS, the meeting minutes and enclosed documents, resolutions or vote counting minutes (in case of solicitation of shareholders' written opinions). If the GMS approves the delisting, the Company shall disclose information about such delisting and approval ratio of non-majority shareholders.
  - d) 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 overseas offering of securities and decisions relevant to the offering and issuance of securities.
  - e) Decisions on dividends, method and time of dividend payment; decisions on stock split and stock merge.
  - f) Decisions on the enterprise's reorganization (full or partial division, consolidation, merger or conversion of enterprise), dissolution or bankruptcy; changes in Tax code, company's name or seal; relocation; establishment or closure of head office, branches, factories or representative offices; promulgatio, amendment or supplement to the Company's charter; strategies, medium-term development plans and annual business plans of the Company.
  - g) Decisions on change of accounting period, accounting policies (except change of accounting policies due to changes in laws); notification that the audit enterprise has signed the contract for audit of annual financial statements or change of auditing firm (after having signed the contract); cancellation of the signed audit contract.
  - h) Decisions on capital contribution, purchase of stakes in a company that turns that company into a subsidiary or associate company; or sale of stakes in a company that makes it is no longer a subsidiary or associate company; or dissolution of a subsidiary or associate company.
  - i) Decisions of the General Meeting of Shareholders or the Board of Directors on approval of contracts/transactions between the Company and its Internal Persons or their Related Persons or the Company's Related Entities.
  - j) Changes in voting shares. The time for conducting information disclosure is as follows:

- In case the Company issues additional shares or converts bonds or preferred shares into shares, from the time the Company reports to the State Securities Commission on the issuance results, the conversion results in accordance with the provisions of law on securities issuance; and
  - In case the Company buys back its own shares or sells treasury shares, from the time the Company reports the transaction results in accordance with the law on repurchasing its own shares, selling treasury shares; and
  - In case the Company repurchases employees' shares according to the Company's regulations on issuing shares to employees or repurchases odd-lot shares at the request of shareholders, the Company shall disclose information within the first 10 days of the month on the basis that the transaction is completed or updated to the date of information disclosure;
- k) The Company changes, appoints, re-appoints or dismiss its Internal Persons; receives resignation letters from its Internal Persons (effective dates shall be disclosed in accordance with the Law on enterprises and the Company's charter). The Company shall also send the curriculum vitae of its Internal Persons, made according to a prescribed form (if any), to the SSC and SE.
- l) Decisions to buy or sell assets or conduct any transaction whose value exceeds 15% of total asset of the Company according to the latest audited annual financial statements or latest reviewed semi-annual financial statements.
- m) Any charge against the Company or its Internal Persons;
- n) Decision on detention or criminal prosecution against the Company's Internal Persons
- o) Effective court judgments or decisions on the Company's operation; decisions on imposition of penalties for tax offences.
- p) The court's notice of receipt of the Company's bankruptcy petition.
- q) 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.
- r) Occurrence of any event that considerably affects the Company's business or corporate governance.
- s) Approval or cancellation of listing at a foreign stock exchange.
- t) Decision on increasing or decreasing of charter capital.
- u) Decision on investment in an organization, project, borrowing, lending or another transaction whose value is at least 10% of total assets of the Company according to the latest audited annual financial statements or latest reviewed half-year financial statements (or the consolidated financial statements if the Company is a parent company).
- v) Decision on capital contribution worth at least 50% of charter capital of an organization (determined according to the charter capital of that organization before the receipt of contributed capital).

2. When disclosing information as prescribed in Clause 1 of this Article, the Company shall

specify the occurrence, cause and remedial solutions (if any).

3. Disclosing information about extraordinary general meeting of shareholders or resolution of the GMS by the way of solicitation of written opinions:
  - a) The disclosure of information about the Extraordinary General Meeting of Shareholders shall comply with the provisions of Clause 7 Article 7 of this Regulation;
  - b) In case of soliciting written opinions of the General Meeting of Shareholders, at least 10 days before the deadline for returning the opinion, if the Company's Charter does not provide for a longer time limit, the Company shall disclose on its website, and at the same time, send to all shareholders the opinion form, draft resolutions of the General Meeting of Shareholders and documents explaining the draft resolutions.
4. Disclosing information about the record date for exercising the rights of existing shareholders:
  - a) The Company shall disclose information about the expected record date to exercise the rights of existing shareholders at least 10 days before the expected record date, except for the case specified at Point b of this Clause;
  - b) The Company shall disclose information about the expected final registration date to attend the General Meeting of Shareholders at least 20 days before the expected final registration date.
5. If the auditing firm gives qualified opinions or review conclusions on financial statements or the financial statements are given retroactive adjustments, the Company shall disclose information about such audit opinions, review conclusions or retroactive adjustments to the financial statements within the time limit specified in Clauses 1, 2, 3, 4, 5, Article 7 of this Regulation.
6. Disclosure in other special cases:

After change of the accounting period, the Company shall disclose its financial statements for the period between 02 accounting periods, i.e. between the old and new fiscal years, in accordance with corporate accounting laws Within 10 days from the day on which the auditor's report is signed by the audit organization but no later than 90 days from the beginning of the new fiscal year.

#### **Article 9. Information disclosure on request**

1. The Company shall disclose information within 24 hours upon the receipt of the request of the State Securities Commission or the Stock Exchange where the Company is listed when one of the following events occurs:
  - a) Events that seriously affect legitimate interests of investors;
  - b) There is information related to the Company that greatly affects the stock price that verification of such information is needed.
2. Information to be disclosed on request shall clearly state events requested by the State Securities Commission or the Stock Exchange, the cause, the Company's assessment of the authenticity of that event, and remedy measures (if any).

## **Article 10. Disclosure of information about other activities**

1. Disclosure of information on activities of offering, issuing, listing, registering for trading, and reporting on capital use: The Company, when conducting a private placement, public offering and issuance of securities, listing and trading registration, shall fulfill the obligation to disclose information on activities of offering, issuing, listing, trading registration and reporting on capital use in accordance with the law on offering, trading, listing, and registration for securities trading.
2. Disclosure of information on foreign ownership ratio: The Company shall disclose information about its maximum foreign ownership ratio and changes related to this ratio on the website of the Company, to the Stock Exchange, Vietnam Securities Depository and Clearing Corporation, and the State Securities Commission in accordance with the securities law on guiding foreign investment activities on the Vietnamese stock market.
3. Disclosure of information on transactions of the Company's share buyback and treasury share sale:
  - a) In case the Company conducts a share buyback or sale of treasury shares, the Company shall disclose information in accordance with the law on share buybacks or sale of treasury shares;
  - b) In case the Company conducts a share buyback, after paying off all the redeemed shares, if the total value of assets recorded in the accounting records decreases by more than 10%, the Company shall notify all creditors and disclose information within 15 days from the date of fulfillment of payment obligations for share buybacks.

## **Article 11. Information disclosure about public offering of corporate bonds**

1. When offering corporate bonds to the public, the Company shall disclose information in accordance with the law on public offering of corporate bonds.
2. The company's obligation to disclose information about the public offering of corporate bonds includes the following contents:
  - a) Periodical information disclosure about the annual financial statements audited by an accredited auditing firm, the annual report, and the Resolution of the Annual General Meeting of Shareholders since the end of the bond offering until the completed bond redemption as prescribed in Clauses 5, 6 and 7 Article 7 of this Regulation.
  - b) In the case of raising capital for project implementation, the Company shall periodically disclose information on the audited report on the use of money obtained from bond offerings and the report on the progress of capital use from the end of bond offerings until the completed bond redemption or disbursement, whichever comes first, specifically as follows:

The Company shall include in the notes to the audited annual financial statements the detailed use of capital obtained from bond offerings, or publish the audited report on the use of capital obtained from bond offerings concurrently with the audited annual financial statements, and report to the Annual General Meeting of Shareholders;

Every 6 months, the Company shall disclose information on the progress of using capital obtained from bond offerings within 5 working days from the end of the reporting

period;

- c) The company offering corporate bonds to the public shall disclose information on the payment of bond principal and interest according to the prescribed form within 30 days from the end of the first six months and the end of the calendar year;
- d) In case of issuance of an optional convertible bond, the Company shall send a notice letter to each bondholder and disclose information about the time, rate, price, and location of registration for conversion at least 01 month prior to the bond conversion date.

### **CHAPTER III – INFORMATION DISCLOSURE OF INVESTORS AS DISCLOSING ENTITIES**

#### **Article 12. Information disclosure relating to major Shareholders**

- 1. Organizations or individuals when becoming major shareholders or no longer a major shareholder of the Company or groups of Related Persons holding at least 5% of the voting shares of the Company shall disclose information and report on becoming or being no longer a major shareholder to the Company, the State Securities Commission and the Stock Exchange within 05 working days from the date of becoming or no longer being a major shareholder;
- 2. Major shareholders or groups of related persons holding 5% or more of the outstanding voting shares of the Company shall disclose information and report on the change in share ownership by more than 1% (including the cases of giving or being given, inherited, transferred or received the right to buy additionally-issued shares) to the State Securities Commission, the Stock Exchange and the Company within 05 working days from the transaction completion date;
- 3. The time of starting and ending the holding from 5% of shares or the time of changing the share ownership by more than 1% mentioned in Clauses 1 and 2 of this Article shall be counted from the time of transaction completion as prescribed in Clause 10, Article 2 of this Regulation;
- 4. The provisions of Clauses 1 and 2 of this Article shall not apply to the case of a change in ownership of outstanding voting shares arising from the Company trading treasury shares or issuing additional shares;
- 5. The Company shall publish on the Company's website within 03 working days after receiving the report related to the change in shares ownership, the right to buy shares and fund certificates of the subjects specified in this Article.

#### **Article 13. Information disclosure regarding the transaction of internal persons and their related persons.**

- 1. Internal Persons and Related Persons of the Internal Persons (hereinafter collectively referred to as the Related Person) shall disclose information and submit reports to the State Securities Commission, the Stock Exchange and the Company before and after making a transactions 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 face value (of shares, convertible bonds, or treasury shares) or the latest offering prices (of covered warrants) or the transfer price (of rights to buy shares, convertible bonds, or treasury shares), including the case where a transfer is made not through the trading system of the Stock Exchange (such as donation, inheritance or transfer of securities and other cases). Details are as follows:

- a) At least 03 working days before the expected transaction date, the Internal Person and Related Person shall disclose information about the expected transaction following the prescribed form (if any);
  - b) The time limit for performing a transaction shall not exceed 30 days from the date of registration for transaction performance. Internal Persons and Related persons shall follow the time, volume and value announced by the Stock Exchange and only make the first transaction on the trading day following the date of information announcement from the Stock Exchange;
  - c) In case of making a purchase transaction in the issuance of shares, fund certificates or a public offer, the disclosing entities as prescribed in this Article are exempt from the obligations specified at Point a and Point b of this Clause and comply with the provisions of law on activities of public offering, issuance, and tender offer;
  - d) Internal Persons and Related Persons are not allowed to simultaneously register to buy and sell stocks, right to buy stocks and convertible bonds, right to buy convertible bonds and fund certificates, right to buy fund certificates or covered warrants in the same registration; they may only register and perform the next transaction after reporting the end of the previous trading session, except for the case where a fund management company, a branch of a foreign fund management company in Vietnam, which is a related person of an Internal Person, performs registration to purchase and sale of securities for ETFs or investments as designated by entrusting customers; however, they shall ensure that each entrusting customer cannot simultaneously register to purchase and sell transactions in the same registration period;
  - e) Within 05 working days from the transaction completion date (in case the transaction ends before the registration deadline) or the end of the expected transaction period, the Internal Persons and the Related Persons shall disclose the transaction results and explain the reasons for the unfulfilled or incomplete transaction (if any) following a prescribed form (if any);
  - f) Internal Persons and the Related Persons who are a subject to reporting and disclosing information as prescribed in this Clause and a subject to reporting and disclosing information as prescribed in Article 12 of this regulation shall fulfill the obligation to disclose information applicable to Internal Persons and Related Persons.
2. Internal Persons and the Related Persons who are not a subject to reporting and disclosing information as prescribed in Clause 1 of this Article but concurrently a subject to reporting and disclosing information as prescribed in Article 12 of this Regulation shall fulfill the obligation to report and disclose information as prescribed in Article 12 of this Regulation.
  3. The provisions on the obligation to disclose information at Points a, b and d, Clause 1 of this Article do not apply to the case where a securities company carries forced sales of shares of customers who are Internal Persons of the Company.



4. In the event that after transaction registration, the subject of transaction registration is no longer an Internal Persons or a Related Persons, the subject of transaction registration shall still report and disclose information as prescribed in Clause 1 of this Article.
5. In the case of the parent company, political organizations, socio-political organizations (trade unions, youth unions, etc.) or individuals holding other management titles as prescribed in the Company's Charter conducting transactions of the Company's securities shall fulfill the obligation to disclose information applicable to Internal Persons and Related Persons.
6. Within 03 working days after receiving reports related to securities transactions from Internal Persons and Related Persons as prescribed in this Article, the Company shall publish it on the website of the company.

#### **Article 14. Information disclosure regarding tender offers**

Where the Company is subject to a tender offer, the organization or individual making public tender offer and the Company shall disclose information in accordance with the Law on Securities and its guiding documents.

### **CHAPTER IV – EXECUTION AND EFFECTIVENESS PROVISIONS**

#### **Article 15. Responsibilities of the person in charge of information disclosure**

1. The person in charge of information disclosure is the one who shall collect information and fulfill the Company's information disclosure obligations as prescribed under this Regulation.
2. Duties of the person in charge of information disclosure:
  - a) Being honest, responsible, prudent, due diligent and having knowledge of accounting, finance and computer skills;
  - b) Publicizing their name, working phone number for convenient communication with Shareholders;
  - c) Having adequate time to perform their responsibilities, especially contacting shareholders and recording shareholders' opinion, periodically disclosing and making response to shareholders' opinions and other issues on corporate governance as prescribed;
  - d) Being responsible for the fulfillment of the Company's information disclosure obligations to the State Securities Commission, the Stock Exchange, investors and relevant persons in accordance with the law and the Company's Charter;
  - e) Being responsible for preparing Annual Reports of the Company for disclosure as prescribed.
3. Adjutment of disclosed information:

Upon the disclosing information, in case the Company receives feedback on the accuracy and sufficiency of disclosed information, the person in charge of information disclosure shall be responsible for checking, verifying and making supplements or amendments (if

any) of such information within 48 hours from the date of receipt of feedback and make additional announcement/correction of information as prescribed.

#### **Article 16. Responsibilities and relationships between departments and divisions in providing information to the person in charge of information disclosure**

1. The person in charge of information disclosure, within their scope of duties, periodically urge departments and committees to provide information according to the contents of this Regulation;

Heads of Departments and Divisions are responsible for the accuracy and timeliness of the information provided to the Person in charge of information disclosure;

Information disclosure that are non-schedule, on request or about other activities, shall be disclosed according to the provisions of Articles 8, 9, 10 of this Regulation; Heads of Departments and Committees are responsible for taking the initiative to provide information to the Person in charge of information disclosure within 12 hours of the event;

The person in charge of information disclosure shall collect information and submits it to the Chairman of the Board of Directors for approval; content of information to be disclosed, time, means, and task assignment before the information disclosure as prescribed;

2. The person in charge of information disclosure shall supervise the information disclosure and report to the Chairman of the Board of Directors the results of implementation.

#### **Article 17. Implementation and handle of violations**

1. The Company shall publish the Regulation on information disclosure on the Company's website and submit it to the Stock Exchange before implementation.
2. Regulations on information disclosure shall be disseminated to all departments, divisions, branches, affiliated units and all levels of management and employees of the Company.
3. Departments, divisions, branches, affiliated units, management levels, and employees of the Company violating the provisions of this Regulation, violating legal provisions that cause damage to the Company related to information disclosure activities, depending on the nature and seriousness of their violations, shall be disciplined, administratively sanctioned or examined for penal liability; they shall compensate for any damage according to the provisions of law.
4. In case there is a change in the law leading to the provisions of this Regulation which are contrary or no longer suitable with new legal provisions, such new provisions shall apply.

#### **Article 18. Effectiveness**

This Information Disclosure Regulation takes effect from 31<sup>st</sup> January 2023 and is promulgated under Decision No. 04/2023/QĐ-HĐQT dated 31<sup>st</sup> January 2023.

**ON BEHALF OF THE BOARD OF DIRECTORS  
CHAIRMAN**

*(Signed and stamped)*

**NGUYEN VAN DAT**

## ANNEX 1 - INFORMATION DISCLOSURE REGIME OF OTHER DISCLOSING ENTITIES

(Attached to the Regulation on information disclosure of Phat Dat Real Estate Development Corporation dated 31 January 2023)

### I. APPLICABLE SUBJECTS

Applicable to other subjects who are major shareholders, groups of related people holding 5% or more of the outstanding voting shares of the Company, Internal Persons and their Related Persons.

### II. INTERPRETATION OF TERMS

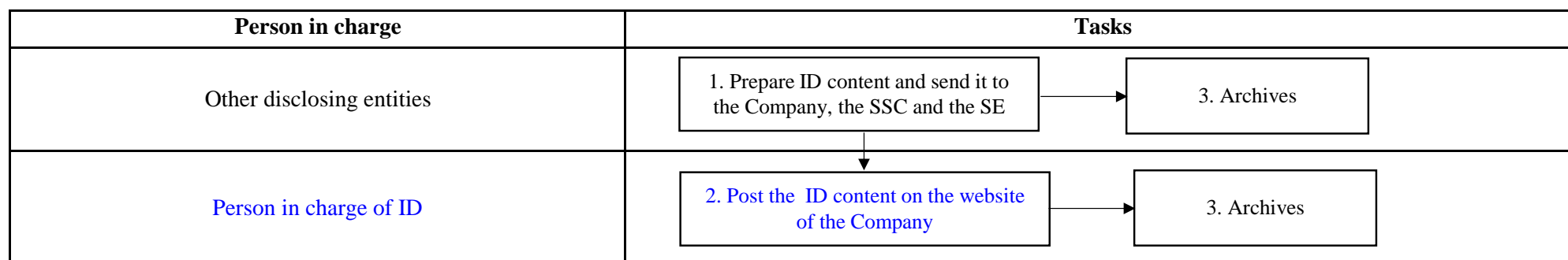
- Other disclosing entities include:

- + Major shareholders and groups of related people holding 5% or more of the outstanding voting shares of the Company;
- + The Company's Internal Persons and their Related Persons (see definition in the Regulation on information disclosure of the Company)

- ID means information disclosure;

- Person in charge of ID means the person authorized by the Legal representative in charge of information disclosure of the Company, responsible for controlling the Company's information disclosure for completeness, accuracy, and timeliness in accordance with the provisions of Circular 96/2020/TT-BTC dated 16th November 2020 of the Ministry of Finance.

### III. FLOW CHART



### IV. DESCRIPTION

Step	Person in charge	Description
1. Prepare ID content	Other disclosing entities	Pursuant to Appendix 2A regulating responsibility for information disclosure of other entities, other disclosing entities shall prepare the ID content (and being responsible for the accuracy and timeliness of information) and send it to the Company, the SSC and the SE 1 working day before the prescribed time limit for information disclosure.

Step	Person in charge	Description
2. Post the ID content on the website	Person in charge of ID	Post the ID content on the Company's website immediately after receiving the report of other disclosing entities in accordance with the law.
3. Archives	a. Other disclosing entities	Archive the content of information disclosure of other subjects according to the provisions of law.
	b. Person in charge of ID	Archive the content of information disclosure of other subjects according to the provisions of law.

**ON BEHALF OF THE BOARD OF DIRECTORS  
CHAIRMAN OF THE BOARD OF DIRECTORS**

*(Signed and stamped)*

**NGUYEN VAN DAT**

## ANNEX 2 - RESPONSIBILITIES FOR INFORMATION DISCLOSURE OF OTHER DISCLOSING ENTITIES

(Attached to the Regulation on information disclosure of Phat Dat Real Estate Development Corporation dated 31 January 2023)

### I. APPLICABLE SUBJECTS

Applicable to other subjects who are major shareholders, groups of related people holding 5% or more of the outstanding voting shares of the Company, Internal Persons and their Related Persons.

### II. INTERPRETATION OF TERMS

1. SSC means the State Securities Commission, 2. HOSE means the Hochiminh Stock Exchange.

### III. RELEVANT LEGAL DOCUMENTS

1. **Circular 96/2020** means Circular No. 96/2020/TT-BTC, dated November 16, 2020 of the Ministry of Finance

2. **Internal Person**: according to Clause 5, Article 2 of the Company's Regulation on Information Disclosure, dated 31 January 2023

3. **Related Person**: according to Clause 4, Article 5 of the Company's Regulation on Information Disclosure, dated 31 January 2023

### IV. CONTENTS

*Note: In case of amendments or supplements of legal provisions on information disclosure on the stock market, such amended and supplemented regulations are automatically applied to the Company's information disclosure.*

No.	Content of information disclosure (ID)	Prescribed time limit for ID	Person in charge
<b>I</b>	<b>INFORMATION DISCLOSURE RELATING TO THE MAJORITY SHAREHOLDERS, GROUPS OF RELATED PERSON HOLDING AT LEAST 5% OF VOTING SHARES OF THE COMPANY</b>		
1	Organizations or individuals when becoming major shareholders or no longer a major shareholder of the Company or groups of Related Persons holding at least 5% of the voting shares of the Company shall disclose information and report to the Company, the SSC and HOSE (using the form provided in Appendix VII or Appendix IX - Circular 96/2020).  @ Not applicable to the case of changes in the ownership of outstanding voting shares arising from the Company trading treasury shares or issuing additional shares.	Within 05 working days from the day on which the institution/individual becomes a major shareholder/group of related persons holding at least 5% voting shares of the Company.	Major shareholders or groups of Related Persons holding at least 5% of the voting shares of the Company.
2	Major shareholders or groups of related persons holding 5% or more of the outstanding voting shares of the Company shall disclose information and report on the change in share ownership by more than 1% (including the cases of giving or being given, inherited, transferred or received the right to buy additionally-issued shares) to the State Securities Commission, the Stock Exchange and the Company (using the form provided in Appendix VIII or Appendix X - Circular 96/2020)  @ Not applicable to the case of changes in the holding ratio of outstanding voting shares arising from the Company trading treasury shares or issuing additional shares.	Within 05 working days from the transaction completion date	Major shareholders or groups of Related Persons holding at least 5% of the voting shares of the Company.

No.	Content of information disclosure (ID)	Prescribed time limit for ID	Person in charge
3	The Company shall publish on the Company's website reports related to the change in shares ownership, the right to buy shares and fund certificates of major shareholders or groups of Related Persons holding at least 5% of the voting shares of the Company.	Within 03 working days after receiving the report	Person in charge of Corporate Governance
<b>II INFORMATION DISCLOSURE RELATING TO INTERNAL PERSONS AND THEIR RELATED PERSONS</b>			
1	1. Internal Person and Related Person of the Internal Person (hereinafter collectively referred to as the Related Person) shall disclose information and submit reports to the SSC, HOSE and the Company <b>before and after</b> making a transactions 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 face value (of shares, convertible bonds, or treasury shares) or the latest offering prices (of covered warrants) or the transfer price (of rights to buy shares, convertible bonds, or treasury shares), including the case where a transfer is made not through the trading system of the Stock Exchange (such as donation, inheritance or transfer of securities and other cases). Details are as follows:		Internal Persons and their Related Persons
1.a	Internal Persons and Related Persons shall disclose information about the expected transaction (using the form provided in Appendix XIII or Appendix XIV - Circular 96/2020)	At least 03 working days before the expected transaction date	Internal Persons and their Related Persons
1.b	The time limit for performing a transaction shall not exceed 30 days from the date of registration for transaction performance. Internal Person and Related person shall follow the time, volume and value announced by the Stock Exchange and only make the first transaction on the trading day following the date of information announcement from HOSE.		Internal Persons and their Related Persons
1.c	In case of making a purchase transaction in the issuance of shares, fund certificates or a public offer, the disclosing entities as prescribed in this Article are exempt from the obligations specified at Point b of this Clause and comply with the provisions of law on activities of public offering, issuance, and tender offer;		Internal Persons and their Related Persons

No.	Content of information disclosure (ID)	Prescribed time limit for ID	Person in charge
1.d	Internal Person and Related Person are not allowed to simultaneously register to buy and sell stocks, right to buy stocks and convertible bonds, right to buy convertible bonds and fund certificates, right to buy fund certificates or covered warrants in the same registration; they may only register and perform the next transaction after reporting the end of the previous trading session, except for the case where a fund management company, a branch of a foreign fund management company in Vietnam, which is a related person of an Internal Person, performs registration to purchase and sale of securities for ETFs or investments as designated by entrusting customers; however, they shall ensure that each entrusting customer cannot simultaneously register to purchase and sell transactions in the same registration period		Internal Persons and their Related Persons
1.e	Internal Person and the Related Person shall disclose the transaction results and explain the reasons for the unfulfilled or incomplete transaction (if any) - <a href="#">using the form provided in Appendix XV or Appendix XVI - Circular 96/2020</a> ).	Within 05 working days from the transaction completion date (in case the transaction ends before the registration deadline) or the end of the expected transaction period	Internal Persons and their Related Persons
1.f	<a href="#">Internal Persons and Related Persons who are a subject to reporting and disclosing information as prescribed in this Clause "ID of Internal Person and Related Persons" and a subject to reporting and disclosing information as prescribed in the Clause "ID of Major shareholders or groups of Related Persons holding at least 5% of voting shares of the Company" shall fulfill the obligation to disclose information applicable to Internal Person and Related Person.</a>		Internal Persons and their Related Persons
2	<a href="#">Internal Person and the Related Person who are not a subject to reporting and disclosing information as prescribed in No. 1 of this Clause "ID of Internal Person and Related Persons" but concurrently a subject to reporting and disclosing information as prescribed in the Clause "ID of Major shareholders or groups of Related Persons holding at least 5% of voting shares of the Company" shall fulfill the obligation to report and disclose information as prescribed in the Clause "ID of Major shareholders or groups of Related Persons holding at least 5% of voting shares of the Company".</a>		Internal Persons and their Related Persons
3	<a href="#">The provisions on the obligation to disclose information at No. 1.a, 1.b and 1.d do not apply to the case where a securities company carries forced sales of shares of customers who are Internal Persons of the Company.</a>		Internal Persons and their Related Persons

No.	Content of information disclosure (ID)	Prescribed time limit for ID	Person in charge
4	In the event that after transaction registration, the subject of transaction registration is no longer an Internal Person or a Related Person of the Company, the subject of transaction registration shall still report and disclose information as prescribed in Clause No.1 "ID of Internal Persons and Related Persons"		Internal Persons and their Related Persons
5	In the case of the parent company, political organizations, socio-political organizations (trade unions, youth unions, etc.) or individuals holding other management titles as prescribed in the Company's Charter conducting transactions of the Company's securities shall fulfill the obligation to disclose information applicable to Internal Persons and Related Persons		Internal Persons and their Related Persons
6	The Company shall publish on its website reports on share transactions of Internal Persons and Related Persons according to regulations on ID of Internall Person and Related Persons,	Within 03 working days after receiving reports	Person in charge of Corporate Governance

*31st January 2023*

**ON BEHALF OF THE BOARD OF DIRECTORS  
CHAIRMAN OF THE BOARD OF DIRECTORS**

*(Signed and stamped)*

**NGUYEN VAN DAT**