

REGULATIONS
ON
DISCLOSURE OF INFORMATION

HOANG ANH GIA LAI JOINT STOCK COMPANY



Gia Lai, 04 October 2023

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**REGULATIONS ON INFORMATION DISCLOSURE
OF HOANG ANH GIA LAI JOINT STOCK COMPANY**

*(Promulgated according to Resolution of the Board of Directors No. 18/23NQHDQT-HAGL
dated 04/10/2023)*

CHAPTER I: GENERAL PROVISIONS

Article 1. Legal basis, scope and regulated entities

The regulations on information disclosure are prepared on the following statutory documents:

- a. Pursuant to Enterprise Law No. 59/2020/QH14 issued by the National Assembly on June 17, 2020;
- b. Pursuant to Securities Law No. 54/2019/QH14 issued by the National Assembly on November 26, 2019;
- c. Pursuant to Decree No. 155/2020/ND-CP issued by the Government on December 31, 2020 detailing the implementation of a number of articles of the Securities Law;
- d. Pursuant to Circular No. 96/2020/TT-BTC issued by the Ministry of Finance on November 16, 2020 guiding information disclosure on the stock market;
- e. Pursuant to the regulations on information disclosure at the Vietnam Stock Exchange and its Subsidiaries according to Decision No. 21/QD-SGDVN dated DECEMBER 21, 2021 of the General Director of the Vietnam Stock Exchange;
- f. Pursuant to the Charter of Hoang Anh Gia Lai Joint Stock Company.

Scope: This regulation governs information disclosure of Hoang Anh Gia Lai Joint Stock Company and regulates coordination between departments, organizations and individuals related to the implementation of information disclosure obligations.

Regulated entities: Applicable to departments, organizations and individuals related to the obligation to disclose information according to the provisions of law..

Article 2. Interpretation:

1. In this regulation, the following abbreviations are construed as follows:
 - g. “**Company**” means Hoang Anh Gia Lai Joint Stock Company;
 - h. “**Charter**” is the charter of organization and operation of the Company approved by the Company's General Meeting of Shareholders from time to time;
 - i. “**SSC**” means the State Securities Commission;
 - j. “**SE**” means the Stock Exchange;
 - k. “**VNX**” is Vietnam Stock Exchange;
 - l. “**GMS**” means the General Meeting of Shareholders;
 - m. “**BOD**” means the Board of Directors;
 - n. “**FS**” means financial statements;

- o. “**ID**” is information disclosure;
 - p. “**Regulations**” is the regulations on information disclosure of Hoang Anh Gia Lai Joint Stock Company.
2. In this regulation, the following terms are construed as follows:
- a. “**Enterprise Law**” means Enterprise Law No. 59/2020/QH14 passed by the National Assembly on June 17, 2020;
 - b. “**Securities Law**” means Securities Law No. 54/2019/QH14 passed by the National Assembly on November 26, 2019;
 - c. “**Decree 155**” means Decree No. 155/2020/ND-CP issued by the Government on December 31, 2020 specifying the implementation of a number of articles of the Securities Law;
 - d. “**Circular 96**” means Circular No. 96/2020/TT-BTC issued by the Ministry of Finance on November 16, 2020 guiding information disclosure on the stock market;
 - e. “**VNX Regulations**” means the regulations on information disclosure at the Vietnam Stock Exchange and its Subsidiaries according to Decision No. 21/QD-SGDVN dated December 21, 2021 of the General Director of the Vietnam Stock Exchange Male;
 - f. “**Internal persons**” of the Company are all members of the Board of Directors, General Director, Deputy General Director, legal representative, Chief Accountant and equivalent management positions elected by the General Meeting of Shareholders or appointed by the Board of Directors; members of the Board of Supervision, Company Secretary, person in charge of corporate governance, and person authorized to disclose information;
 - g. “**Person in charge of corporate governance**” is an individual appointed by the Board of Directors to support corporate governance. The person in charge of Company administration can concurrently act as Company Secretary;
 - h. “**Related persons**” of the Company are individuals or organizations specified in Clause 46, Article 4 of the Securities Law and Clause 23, Article 4 of the Enterprise Law;
 - i. “**Major shareholder**” is a shareholder who owns 5% or more of the Company's voting shares.

Article 3. Persons in charge of ID

- 1. Departments, organizations and individuals related to the Company's ID obligations according to the provisions of law;
- 2. Internal person;

3. Related person;
4. Major shareholders, groups of related people owning 5% or more of the Company's voting shares;
5. Shareholders and groups of related people buying to own 5% or more of the Company's voting shares;
6. Organizations and individuals making public offers to buy the Company's shares.

Article 4. Information disclosure rules

1. ID must be adequate, accurate, and timely according to the law and these Regulations. An individual's personal information, including citizen identity card, ID card, military ID card, unexpired passport, contact address, permanent address, telephone number, fax number, email, number of securities trading account, number of securities depository account, number of bank account, and trading code of foreign investor or business entity of which over 50% of charter capital is held by foreign entities, shall be disclosed if agreed by that individual.
2. The disclosing entities are legally responsible for the information they disclose. In case of any change to the information disclosed, the disclosing entity shall promptly and adequately disclose the changes and reasons for those changes.
3. When disclosing information, the disclosing entities mentioned in Article 3 of this Regulation shall concurrently send reports on information disclosure, including adequate information as required, to SSC and SE where the securities are listed or registered. In case the information disclosed includes the personal information mentioned in Clause 1 of this Article and the disclosing entity refuses to disclose the personal information, 02 documents, including 01 copy containing adequate personal information and 01 copy that does not contain such personal information, shall be sent to the SSC and SE for publishing.
4. Information disclosure shall be conducted by disclosing person as prescribed in Article 6 of this Regulation.
5. Disclosing entities shall retain the information disclosed or reported as prescribed in this Regulation as follows:
 - a. Information periodically disclosed and information about registration of public companies must be retained in the form of hard copy (if any) and soft copy for at least 10 years. These information must be retained and accessed on the website of the disclosing entity for at least 05 years;
 - b. Information disclosed on ad hoc basis or on request or other activities must be retained and accessed on the website of the disclosing entity for at least 05 years.

Article 5. ID Language

ID Language is Vietnamese.

Article 6. Company information disclosing person:

1. The Company ID shall be conducted by legal representative or authorized person.

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 Board of Directors shall conduct information disclosure. If two or more members holding the same highest position, other members of the Board of Management shall elect or appoint 01 person in charge of information disclosure;
3. Việc ID của cá nhân do cá nhân tự thực hiện hoặc ủy quyền cho tổ chức hoặc cá nhân khác thực hiện. Individual ID shall be done by the individual himself or by authorized organization or individual

CONTENT OF INFORMATION DISCLOSURE

Article 7. ID time limit and content

ID time limit and content are specified in Appendix 01 attached to this Regulation.

Article 8. Media of information disclosure and reporting

2. The media of information disclosure and reporting includes:
 - a. The website of the company;
 - b. ID system of SSC;
 - c. The website and other information disclosure media according to SE and VNX regulations;
 - d. Website of Vietnam Securities Depository and Clearing Corporation;
 - e. Other means of mass media as specified by law (printed newspapers, online newspapers, etc.).
3. Reporting methods and IDs on the ID system of the SSC and the ID means of the SE are conducted according to the instructions of the SSC, the SE and VNX.

Article 9. ID Procedure

The Company's ID Procedure is conducted in the following sequence:

1. Step 1. Information provision

When there arises any information subject to disclosure as prescribed in Appendix 01 this Regulation, related departments, organizations, individuals shall immediately contact and provide such information to the Person in charge of governance. Related departments, organizations, individuals must adequately, punctually, accurately provide arising information to the Person in charge of corporate governance for processing, disclosing and in proper time according to the the Securities Law, Decree 155 and Circular 96..

2. Step 2. Information processing

On receipt of events subject to ID provided by related departmenrs, organizations, individuals, the Person in charge of corporate governance conduct it in the sequence:

- Checking the information content, comparing it against the regulations on ID to determine whether the information content arising is subject to ID according to the provisions of law or not;
- Preparing ID text according to the provisions of law.

3. Step 3. Approval

The Company's ID person approves ID content before announcement.

4. Step 4. Report and ID

1. The person in charge of Company administration posts ID content to the Company's website and at the same time, send ID documents and related documents to the ID system of the SSC, the SE, and other mass media (if any) on time for each type of ID content (periodic, extraordinary and upon request) according to the provisions of law.
2. Departments, organizations and individuals that have provided information are responsible for immediately checking and notifying the Person in charge of Company Administration/ID person if the published information is found inaccurate in order to promptly rectify it.

5. Step 5. Preservation and storage of information

ID contents and related documents are preserved, and archived according to the provisions of Clause 6, Article 4 of this Regulation..

Article 10. ID deferral

1. ID subjects have their IDs temporarily deferred in cases of force majeure such as: Natural disasters, fires, wars, epidemics and others. The ID subject must report to the SSC and the SE about the ID deferral immediately upon the occurrence of the event (clearly stating the reason for the ID deferral), and at the same time announce the ID deferral.
2. Immediately after rectification of force majeure, the ID subject is responsible for fully disclosing information that has not previously been done in accordance with the law.

Article 11. Responsibility of information provision

1. ID person as specified in this Regulation may provide information via the following methods:
 - a. Email, texting;
 - b. Face to face meetings;
 - c. Telephone;
 - d. In writing.
2. ID person must provide complete, accurate and timely information arising so that the Person in charge of corporate governance can process information, ID and report on time

according to Securities Law, Decree 155 and Circular 96. The information provided must include relevant documents (if any).

3. The ID person is fully responsible for any error or delay that affect the ID according to the provisions of law and must compensate for any damages incurred (if any).

ĐIỀU KHOẢN THI HÀNH

Article 12. Trách nhiệm thi hành

- The Person in charge of corporate governance undertakes dissemination of, guidance on implementing this Regulation.
- The subjects specified in Clause 3, Article 1 are responsible for seriously implementing this Regulation
- Any violation of the provisions of this Regulation will be penalized in accordance with the degree and nature of the violation, and compensate is compulsory for damage (if any) caused by that violation according to the Company regulations and may be treated according to other provisions of law.

Article 13. Amendment, supplement and replacement

1. the Person in charge of corporate governance undertakes periodic review of this Regulation and proposes necessary amendment, supplement, replacement.
2. Amendment, supplement, replacement of this Regulation shall be decided by the Company BOD.

Article 14. Validity

The Comany's ID Regulations are comprised of 3 chapters 14 articles and take effect from the date of 04 October 2023.

FOR THE BOARD OF DIRECTORS
CHAIRMAN

DOAN NGUYEN DUC

APPENDIX 01

CONTENT AND TIME LIMIT OF ID

PART 1:

PERIODIC ID

No.	CONTENT	TIME LIMIT OF ID	ID FORM	NOTE
I. FINANCIAL STATEMENTS				
1.	Reviewed Annual FS	Within 10 days from the day on which the auditor's report is signed by the audit organization not exceeding 90 days from the end of the fiscal year.		
2.	Reviewed interim FS	Within 05 days, rom the day on which the audit organization signs the reviewed report but not exceeding 60 days, from the end of first 06 months of the fiscal year.		
3.	Quarterly FS	Within 30 days, from the end of the quarter.		

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	Reviewed quarterly FS (if any)	05 days from the day on which the audit organization signs the reviewed report but not exceeding 45 days, from the end of the quarter.		
4.	<p>Interpretation documents related to financial statements when:</p> <ul style="list-style-type: none"> - After-tax profit presented in the income statement of the reporting period changes by 10% or more compared to that of the same reporting period in the previous year; - After-tax profit of the reporting period is negative; profit is changed from profit to loss or vice versa; - After-tax profit of the reporting period varies before and after auditing or review by 5% or more, changing from profit to loss or vice versa. 	ID Interpretation documents concurrent with FS.		
II. OTHER REPORTS				
1.	Annual report	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	Appendix IV Circular 96	
2.	Report on Corporate governance	No later than 30 days, from the end of 06 first months	Appendix V Circular 96	

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		of the year and the end of the calendar year.		
III. ANNUAL GMS ID				
1.	ID of the last registration date expected to exercise the right of existing shareholders to attend the annual GMS	Minimum of 20 days before the last estimated registration date.		
2.	ID of meeting documents including meeting invitation notification, meeting agendas, voting ballots, documents used in the meeting and draft resolutions on each issue in the meeting agenda. GMS meeting documents must be updated with amendments and supplements (if any);	Minimum of 21 days before the date of opening GMS.		
3.	ID of BOD and BOS candidates	Minimum of 10 days before the date of opening GMS.		In case of determining BOD and BOS candidates
4.	Meeting minutes, GMS resolutions and documents attached to minutes and resolutions	Within 24 hours from the date of convening GMS.		

PART 2: EXTRAORDINARY REPORT AND ID

No.	CONTENT	TIME LIMIT OF ID	ID FORM	NOTE
I. ID OF EXTRAORDINARY GMS OR CONSULTATION WITH SHAREHOLDERS IN WRITING				

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No.	CONTENT	TIME LIMIT OF ID	ID FORM	NOTE
1.	Information about extraordinary GMS		Pursuant to section III Part I of this Appendix.	In case GMS approves delisting, the Company must disclose the delisting together with the approval rate of shareholders who are not major shareholders
2.	Consultation with shareholders in writing	10 days before the deadline for returning Consultation sheet	Consultation sheet, GMS drafts Resolution and documents interpreting it.	
II. ID RELATED TO CONTRACTS, TRANSACTIONS WITH RELATED PERSONS				
ID within 24 hour, from the occurrence of the event				
1.	Decisions of the GMS or the BOD on approval of contracts, transactions between the Company and internal persons, related persons of internal persons or related persons of the Company.			
2.	Decision on investment in an organization, project, borrowing, lending or other transactions with minimum value of 10% of total assets of the Company according to the most recent audited annual financial statements or latest reviewed interim financial statements (or the consolidated financial statements if the Company is a parent company)			
3.	Decision on capital contribution valued at least 50% of charter capital of an organization (determined according to the charter capital of that organization before receipt of contributed capital)			

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No.	CONTENT	TIME LIMIT OF ID	ID FORM	NOTE
IV. ID KHI CÓ BIẾN ĐỘNG VỀ NGƯỜI NỘI BỘ				
ID within 24 hours, from the occurrence of the event				
1.	The Company changes, appoints, re-appoints or dismiss its Internal Person; receives resignation letters from its internal person.		Appendix I VNX Regulations; curriculum vitae of its Internal Person, made according to the form in Appendix III Circular 96	
2.	Any charge against the Company or its Internal Person; detention, criminal charges against the Company's internal person			
IV. ID WHEN THERE IS AN IMPORTANT CHANGE IN THE COMPANY'S PRODUCTION AND BUSINESS ACTIVITIES				
ID within 24 hours, from the occurrence of the event				
1.	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 finds a fraud or illegal activities relevant to the account; the account is unfrozen in the cases specified in this point			

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No.	CONTENT	TIME LIMIT OF ID	ID FORM	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 business registration information; revocation of the business registration certificate; revision, suspension or revocation of the license		For disclosure of changes in the Business Registration Certificate, Establishment License or Operation License, the organization registering the transaction shall make ID according to the form in Appendix III Circular 96	
3.	Decisions on the enterprise's reorganization (full or partial division, consolidation, merger or conversion of business type), dissolution or bankruptcy; changes in tax code, company's name or seal; relocation; new establishment or closure of head office, branches, factories or representative offices; promulgation or amendment to the Company's charter; strategies, medium-term development plans and annual business plans of the Company			
4.	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 auditing annual financial statements or change of audit enterprise (after having signed the contract); cancellation of the signed audit contract.			
5.	Deciding to contribute capital to establish, buy to increase ownership in a company resulting in that company			

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No.	CONTENT	TIME LIMIT OF ID	ID FORM	NOTE
	becoming a subsidiary or an associate, or sell to reduce the ownership in a subsidiary or an associate leading to the company no longer being a subsidiary or associate or dissolving the subsidiary or associate.			
6.	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 interim financial statements. In case the public company is the parent company, it is based on the consolidated financial statements..			
7.	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.			
8.	Occurrence of any event that considerably affects the Company's business or corporate governance.			
9.	Effective court judgments or decisions on the Company's operation; decisions on imposition of penalties for tax offences..			
10.	The court's notice of receipt of the Company's bankruptcy file.			
V. ID LIÊN QUAN ĐẾN CỔ PHIẾU CỦA CÔNG TY				
ID within 24 hours, from the occurrence of the event				

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No.	CONTENT	TIME LIMIT OF ID	ID FORM	NOTE
	Decision to redeem its shares or sell treasury shares; the date of exercising the right to purchase shares of bondholders, or the date of conversion of convertible bonds into shares; decisions to offer securities abroad and decisions related to the offering and issuance of securities			
	Decisions on dividends, method and time of dividend payment; decisions on stock split and stock merge.			
	<p>Changes in voting shares. Time limit for information disclosure is determined as follows:</p> <ul style="list-style-type: none"> - If the company issues additional shares or converts bonds or preference shares into shares, the time shall be counted from the date on which the company submits the report to SSC on issuance or conversion results in accordance with regulations of the law on issuance of securities; - If the company redeem its shares or sells treasury stocks, the time shall be counted from the company's report on transaction results in accordance with regulations on redeeming one's own shares and selling treasury shares. - If the company repurchases shares from its employees in accordance with the regulations on employee share ownership or repurchases odd-lot shares at request of shareholders or the securities company purchases its shares for fixing transaction errors or repurchases odd- 			

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No.	CONTENT	TIME LIMIT OF ID	ID FORM	NOTE
	lot shares, it shall disclose information within the first 10 days of the month based on completed transactions and updated information up to the disclosure date			
	Approval or delisting at a stock exchange overseas			
	Decision on increase/decrease in charter capital.			

**PART 3:
REPORT AND ID ON REQUEST**

No.	CONTENT	TIME LIMIT OF ID	ID FORM	NOTE
1.	Event that seriously affects the lawful rights and interests of investors.	Within 24 hours from receipt of the request of SSC or SE		ID must clearly states the event required to disclose by SSC, SE; cause; degree of authenticity of that event.
2.	Information that may affect the company's securities prices, confirmation of such information is required			

**PART 4:
ID OF THE COMPANY'S OTHER ACTIVITIES**

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No.	CONTENT	TIME LIMIT OF ID	ID FORM	NOTE
1.	ID of offering, issuance, listing, registration and reporting on capital use			The Company conducts ID of offering, issuance, listing, registration and reporting on capital use as prescribed by law on securities offering, issuance, listing, registration for securities trading.
2.	The Company must disclose the Company's maximum foreign ownership ratio and changes related to this ownership on the Company's website, SE, Vietnam Securities Depository and Clearing Corporation and SSC ID system according to securities laws guiding foreign investment activities on the Vietnamese stock market.			
3.	ID of redeeming own shares, selling treasury shares. <ul style="list-style-type: none"> • In case the Company redeem its own shares or sells treasury shares, the Company must conduct ID as prescribed by law on redemption of its own shares and selling treasury shares. • In case the Company redeem its own shares, after full payment of the shares redeemed, if the total asset value recorded in the accounting books decreases by more than 10%. 	The Company must botify all the creditors and ID within 15 days, from the date of complete payment of for the share redemption.		
4.	After changing the accounting period, the public company	10 days, from the date the		

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No.	CONTENT	TIME LIMIT OF ID	ID FORM	NOTE
	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	Auditing organization signs the audit report but not exceeding 90 days from the beginning of the new fiscal year.		
5	Reporting system and ID related to bond issuance to the public.			Conducting reporting and ID related to public bond issuance.
6	Reporting system and ID related to private placement of bond.			Conducting reporting and ID in accordance with regulations on private placement.

PART 5:
OTHER SUBJECTS' ID

No.	CONTENT	TIME LIMIT OF ID	ID FORM	NOTE
I. ID OF INTERNAL PERSON AND RELATED PERSON OF INTERNAL PERSON				

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1.	Expected transactions of shares, rights to buy shares, convertible bonds, rights to buy convertible bonds, including giving or donation, inheritance or transfer of securities or receipt of share transfer, convertible bonds, rights to buy shares, rights to buy convertible bonds...	Minimum of 03 working days before transaction day		
2.	Internal person and Related person disclose trading results and explain the reason for failure to conduct transaction or to trade in the entire trading volume as registered (if any	Within 05 working days, from the date of complete transaction (in case transaction ends before registration time) or end of estimated time of transaction	Appendix XIII or Appendix XIV Circular 96	
3.	Securities company being Related person of Internal person of the listed company must make report when rectifying the Company's share transaction error.	Within 24 hours from the completion of rectifying transaction error.		
II. ID BY MAJOR SHAREHOLDERS, GROUPS OF RELATED PERSONS HOLDING AT LEAST 5% OF VOTING SHARES OF THE COMPANY				
1.	Organization, individual when becoming or no longer being the Company's major shareholder must make ID and report on the transaction to the Company , SSC and SE.	Within 05 working days from the date of becoming or no longer being a major shareholder.	Appendix VII Circular 96	
2.	When major shareholders, related person groups holding at least 5% of voting shares of the Company have their holdings varied by more than 1% (including giving, being given, inheritance, transfer or receipt of transfer of the right to buy additionally issued shares...) ID and report to	Within 05 working days from the day of changes.	Appendix VIII Circular 96	Time of becoming or ending a major shareholder status or change in shares ownership by more than 1% shall be counted from

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	the Company , SSC and SE are required.			the date of transaction completion
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