

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom – Happiness

**INFORMATION DISCLOSURE REGULATIONS
CAN THO IMPORT EXPORT SEAFOOD
JOINT STOCK COMPANY**



Can Tho, day 27 month 06 year 2025

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CHAPTER 1: GENERAL PROVISIONS

Article 1. Scope of application and applicable entities

1. Scope of regulation:

This regulation covers: (i) the disclosure of information on the Vietnamese stock market as per the provisions in Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, and related legal documents, and (ii) coordination and cooperation among individuals, departments, divisions, and affiliated units of the Company and other related parties in implementing INFORMATION DISCLOSURE.

2. Applicable subjects:

- a. Can Tho Import Export Seafood Joint Stock Company. Tho.
- b. Investors subject to legal INFORMATION DISCLOSURE requirements.
- c. Other related organisations, individuals, and agencies.

Article 2. Interpretation of terms and abbreviations

In this regulation, the following terms are understood as follows:

1. **“Related foreign investor group”** includes foreign organisations and individuals with related interests as defined in Clause 4, Article 2 of Circular No. 51/2021/TT-BTC dated June 30, 2021, issued by the Ministry of Finance, guiding the obligations of organisations, individuals in foreign investment activities on the Vietnamese stock market.
2. **“Executive board”** includes individuals managing the enterprise as stipulated in the Company's Charter.
3. **“Regulation”** refers to this information regulation, subject to adjustments or supplements over time.
4. **“Information disclosure entities”** includes the Company and investors subject to information disclosure requirements by regulation.
5. **“Security law”** refers to Securities Law No. 54/2019/QH14 dated 26/11/2019.
6. **“Enterprise law”** refers to Enterprise Law No. 59/2020/QH14 dated 17/06/2020.
7. **“Circular 96”** refers to Circular No. 96/2020/TT-BTC dated 16/11/2020 by the Ministry of Finance regarding guidance on information disclosure on the securities market.
8. **“Circular 68”** refers to Circular No. 68/2024/TT-BTC dated 18/09/2024 by the Ministry of Finance which amends the regulations on securities trading on the securities exchange system: clearing and settlement of securities transactions; activities of securities companies and information disclosure on the securities market issued by the Minister of Finance.

9. **“Decision 21”** refers to the information disclosure Regulation at the Vietnam Stock Exchange and its subsidiaries, issued according to Decision No. 21/QĐ-SGDVN dated 21/12/2021 by the Vietnam Stock Exchange.
10. **“Decision 34”** refers to the Registration and Management Regulation for Unlisted Securities Transactions issued according to Decision No. 34/QĐ-HĐTV dated 16/11/2022 by the Vietnam Stock Exchange.
11. **“VSDC”** stands for the Vietnam Securities Depository and Clearing Corporation.
12. **“STATE SECURITIES COMMISSION”** is the State Securities Commission.
13. **“STOCK EXCHANGE”** is the Stock Exchange where the Company is listed.
14. **“INFORMATION DISCLOSURE”** is information disclosure.

To avoid misunderstandings, other capitalised terms, unless specifically defined in this Regulation, should be interpreted as defined in the Securities Law, Circular 96, Circular 68, the Enterprise Law, and the Company's internal governance regulations.

Article 3. General principles in information disclosure

1. The Company's information disclosure must be carried out by a legal representative or an authorised person.
2. Information disclosure must be disclosed fully, accurately, and timely according to legal regulations, ensuring compliance with the provisions in Clauses 1 and 2, Article 4 of Circular 96.
3. Information disclosure entities must notify the State Securities Commission and Stock Exchange where the securities are registered, listed, and traded about the disclosed information, including updates to published information as required. If the information disclosure entity disagrees with publishing certain personal information, the information disclosure process must comply with Clause 3, Article 4 of Circular 96.
4. Information disclosure entities are responsible for preserving and storing disclosed information and reports according to Clause 5, Article 4 of Circular 96.

Article 4. Personnel implementing information disclosure

1. The Company fulfils its information disclosure obligations through a legal representative or an authorised person.
2. The legal representative is responsible for ensuring the completeness, accuracy, and timeliness of information for disclosure by the authorised person. If there is an information disclosure incident where both the legal representative and authorised person are absent, the highest-ranking member of the Executive Board is responsible for carrying out information disclosure. If there is more than one person with the highest rank, another member of the Executive Board will be designated to take responsibility for information disclosure.

3. The company must report and re-report information about the authorised INFORMATION DISCLOSURE personnel to STATE SECURITIES COMMISSION and the STOCK EXCHANGE within 24 hours of appointment or authorisation of changes to the INFORMATION DISCLOSURE personnel becoming effective. The details of the report about the authorised INFORMATION DISCLOSURE personnel are specified in Point c, Clause 2, Article 6 of Circular 96.
4. Investors subject to INFORMATION DISCLOSURE must comply with the provisions in this regulation, Circular 96, and other relevant laws.

Article 5. Methods of reporting and information disclosure

1. The Company's reporting and INFORMATION DISCLOSURE methods are governed by Clause 1, Article 7 of Circular 96.
2. INFORMATION DISCLOSURE through the Company's electronic communication system is conducted according to Clause 2, Article 7 of Circular 96.
3. If a disclosure obligation arises on a legal holiday or weekend, the Company must disclose electronically and fulfill its reporting obligations no later than the first working day following the holiday or weekend.
4. The method of reporting and disclosing information on the INFORMATION DISCLOSURE system of the STATE SECURITIES COMMISSION, and the STOCK EXCHANGE is carried out in accordance with the guidelines of STATE SECURITIES COMMISSION and STOCK EXCHANGE.
5. The company is not required to send hard copies to STATE SECURITIES COMMISSION and STOCK EXCHANGE when documents have been disclosed through all reporting and INFORMATION DISCLOSURE methods as specified in Clause 1 of this Article, ensuring compliance with laws and electronic document regulations.

Article 6. Suspension of information disclosure

1. INFORMATION DISCLOSURE entities may suspend disclosure in cases of force majeure (natural disasters, wars, epidemics, and other force majeure events) at the time information is to be disclosed. The entities must report to STATE SECURITIES COMMISSION and STOCK EXCHANGE about the suspension of INFORMATION DISCLOSURE immediately after the event occurs, including reasons for suspension, and simultaneously announce the suspension.
2. Immediately after overcoming the force majeure circumstances, the disclosure entity must disclose all information that was not disclosed in accordance with legal requirements.

Article 7. Language of information disclosure on the stock market

The language of INFORMATION DISCLOSURE on the stock market is conducted simultaneously in Vietnamese and English following the applicable roadmap under Clause 2, Article 5 of Circular 96, amended and supplemented by Clause 1, Article 4 of Circular 68, as follows:

1. Information disclosed during the registration period will be in both Vietnamese and English starting from January 1, 2025.
2. Extraordinary INFORMATION DISCLOSURE, disclosure upon request, and disclosure of other activities of public companies will be conducted simultaneously in Vietnamese and English starting from January 1, 2026.

CHAPTER 2: COMPANY INFORMATION DISCLOSURE

Article 8. Periodic information disclosure

1. The company will periodically disclose information as specified in Appendix 1 attached to this regulation, in accordance with Article 10, Article 14 of Circular 96, and Point c, Clause 2, Article 38 of Decision 34.
2. When disclosing financial statements mentioned in Clause 1 of this Article, the company must simultaneously explain if any of the cases specified in Clause 4, Article 14 of Circular 96 occur.

Article 9. Extraordinary information disclosure

1. The company must disclose extraordinary information using the form specified in Appendix VI issued with Decision 21 (except in cases where a specific form has been prescribed) within 24 hours from the occurrence of events outlined in Clause 1, Article 11, and Article 15 of Circular 96.
2. The company must implement the registration model, type of financial reporting category selected when first registering the new company model, type of financial reporting category for reorganised enterprises as stipulated in Point e or Point h, Clause 1, Article 11 of Circular 96, using the standard form in Appendix IV issued with Decision 21.
3. When disclosing information as stated in Clause 1, Article 11 of Circular 96, the company must specify the incident, reasons, and solutions (if any).
4. Disclosure of information related to general shareholder meetings or passing resolutions at general meetings by collecting written opinions must comply with the regulations in Clause 3, Article 14 of Circular 96.
5. INFORMATION DISCLOSURE related to the final registration date for exercising rights for existing shareholders must be conducted in accordance with Clause 4, Article 11 of Circular 96.
6. In cases where the audit organisation issues an audit opinion or review conclusion that is not entirely accepted or rejects a part of the financial statement or requires adjustments to the financial statement, the company must disclose the audit opinion, review conclusion, and the results of adjustments to the financial statement within the timeframe stipulated in Clauses 1, 10, 2, and 3, Article 14 of Circular 96.
7. INFORMATION DISCLOSURE related to changes in the accounting registration is conducted as per Clause 6, Article 11 of Circular 96.

Article 10. Information disclosure upon request

1. The company must disclose information within 24 hours upon receiving a request from STATE SECURITIES COMMISSION and/or STOCK EXCHANGE where the company is listed or registered for trading when any of the following events occurs:

- a. An event that significantly affects the lawful interests of investors; or
 - b. Information related to the company that significantly affects stock prices and needs confirmation.
2. The content of information disclosed upon request must clearly state the event requested by STATE SECURITIES COMMISSION and/or STOCK EXCHANGE and include the reasons and the company's assessment of the accuracy of the event, and solutions (if any).

Article 11. Disclosure of information on other activities

1. The company must disclose information regarding private securities offerings, public securities offerings, securities issuance, listing, and registration for trading, fulfilling INFORMATION DISCLOSURE obligations on capital use, issuance, listing, trading intention, and reporting capital use in accordance with laws on offerings, issuance, listing, and securities trading.
2. The company must disclose the foreign ownership ratio limit and changes relating to this limit on the electronic platforms of the company, STOCK EXCHANGE, VSDC and the INFORMATION DISCLOSURE system of the STATE SECURITIES COMMISSION following regulations on foreign investment activities on the Vietnamese stock market.
3. In cases where the company buys back its shares or treasury shares, the company must disclose information in accordance with the law regarding the buyback of its own shares or treasury shares. In cases where the total number of shares intended for buyback exceeds 10% of the total shares, the company must notify all known shareholders and disclose information within fifteen (15) days from the date of completing the purchase.

CHAPTER 3: DISCLOSURE OF INFORMATION BY OTHER ENTITIES

Article 12. Disclosure of information by major shareholders, related groups, or foreign investor groups with ownership of 5% or more of the voting shares of the company

1. Organisations and individuals, when becoming or ceasing to be major shareholders of the company, must disclose information and report the transaction to the company, STATE SECURITIES COMMISSION, and STOCK EXCHANGE using the form specified in Appendix VII issued with Circular 96 within five (5) working days from the date of becoming or ceasing to be a major shareholder.
2. INFORMATION DISCLOSURE related to major shareholders, related groups, or foreign investor groups with ownership of 5% or more of the voting shares of the company is conducted in accordance with Article 31 of Circular 96.
3. The company must disclose on its electronic information platform within three (3) working days upon receiving reports related to changes in share ownership percentages by these entities as outlined in this Article.

Article 13. Disclosure of information by Insiders and related Persons of Insiders

1. Insiders of the company and related persons of insiders must disclose information and report to STATE SECURITIES COMMISSION, STOCK EXCHANGE, and the company as regulated in Article 33 of Circular 96.
2. Within three (3) working days after receiving reports related to securities transactions by insiders and their related persons as stipulated in Clause 1 of this Article, the company must disclose the information on its electronic platform.

Article 14. Disclosure of information on treasury stock transactions

The company and parties participating in or related to public tender offer transactions must disclose information in accordance with legal regulations.

CHAPTER 4: ORGANISATION OF IMPLEMENTATION

Article 15. Responsibilities of departments and individuals involved in information disclosure activities

1. Members of the Executive Board and departments and individuals involved in INFORMATION DISCLOSURE activities are responsible for implementing, disseminating, guiding the execution, and ensuring strict compliance with the regulations in this Directive.
2. The Person in charge of Corporate governance is the first point of contact for providing guidance on other issues arising regarding INFORMATION DISCLOSURE through various media channels.
3. On the last working day of each month, the Person in charge of Corporate governance is responsible for compiling and reporting to the Board of Directors on information disclosed during the month, including any supplemental/rectified information as specified in Clause 4, Article 16 of this regulation.

Article 16. Information Disclosure process

1. When information arises that requires disclosure under this regulation, Circular 96, or other relevant laws, the heads of departments and units, and individuals involved must fully provide this information to the Person in charge of Corporate governance within twelve (12) hours at most after the event triggering the disclosure occurs.
2. The Person in charge of Corporate governance is responsible for compiling, verifying the accuracy of, and submitting the information for approval by the legal representative or an authorised person before disclosure.
3. The Person in charge of Corporate governance must carry out disclosure by (a) emailing disclosure documents to the designated recipient at STOCK EXCHANGE, (b) uploading disclosure documents to STOCK EXCHANGE or STATE SECURITIES COMMISSION, (c) mailing hard copies to STOCK EXCHANGE (or other relevant entities), and (d) storing and preserving information as required by law.

In cases of INFORMATION DISCLOSURE related to financial statements, the company's accounting department is responsible for entering financial statement data into the disclosure systems of STATE SECURITIES COMMISSION and STOCK EXCHANGE.

4. If the information disclosed receives feedback indicating it is inaccurate and/or incomplete, the Person in charge of Corporate governance is responsible for verifying, confirming, supplementing/adjusting the appropriate information, reporting to the Board of Directors, and disclosing the additional/adjusted information in accordance with this regulation and legal requirements.

Article 17. Handling violations

Departments or individuals who commit violations of the content of this regulation and legal provisions on INFORMATION DISCLOSURE, causing harm to the company, must be held responsible for their actions and compensate for any damages according to the law.

Article 18. Implementation terms

1. In cases where there are legal provisions related to INFORMATION DISCLOSURE that are not included in this regulation, or when there are new legal provisions that differ from those in this regulation, the new legal provisions shall naturally apply and adjust the INFORMATION DISCLOSURE regulations.
2. The Board of Directors of the company will review and decide on amendments or supplements to this regulation.
3. This regulation is effective from date 27/06/2025.
4. This regulation is drafted in Vietnamese. In case of discrepancies between the Vietnamese version and the translation, the Vietnamese version shall prevail.

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



NGUYỄN CHÍ THẢO

APPENDIX 1.

LIST OF PERIODIC INFORMATION DISCLOSURE DURING THE YEAR

No.	Information related to disclosure	Attached documents (if any)	Disclosure deadline
1	Quarterly financial report <i>(may be reviewed or not)</i> .	<ul style="list-style-type: none"> - Full text of the quarterly financial report / reviewed quarterly financial report; - Explanation document if the review conclusion (if any) is not fully accepted. 	20 days from the end of the quarter.
2	Semi-annual financial report reviewed by an approved auditing organisation.	<ul style="list-style-type: none"> - Full text of the reviewed semi-annual financial report; - Explanation document if the review conclusion is not fully accepted. 	5 days from the date the auditing organisation signs the review report, but no later than 45 days from the end of the first six months of the fiscal year.
3	Annual financial report audited by an approved auditing organisation.	<ul style="list-style-type: none"> - Full text of the audited annual financial report; - Explanation document from the company if the auditing organisation issues a non-fully accepted opinion. 	10 days from the date the auditing organisation signs the audit report, but no later than 90 days from the end of the fiscal year.
4	Explanation of financial reports	- Explanation document related to the three types of financial reports mentioned above following the regulations in Clause 2, Article 8 of this regulation.	At the same time as the disclosure of the corresponding type of financial report.
5	Annual report	- Full text of the annual report.	20 days from the date of publishing the audited annual financial report, but no later than 110 days from the end of the fiscal year.

No.	Information related to disclosure	Attached documents (if any)	Disclosure deadline
6	Corporate Governance Status Report	- Full text of the Corporate Governance Status Report.	30 days from the end of the first 6 months and 30 days from the end of the calendar year.
7	Corporate Governance Information Disclosure Report	- Full text of the Corporate Governance Information Disclosure Report. - Electronic data.	
8	Last registration date for exercising shareholder rights to attend the Annual General Meeting	- Announcement of the last registration date. - Board Resolution on the final registration date.	At least 20 days before the expected last registration date.
9	Annual General Meeting	- Meeting - Invitation notice. - Meeting agenda. - Voting form. - Materials for the meeting (must update any amendments or additions, if any); and - Draft resolution for each issue on the agenda.	At least 21 days before the opening of the General Meeting.
		- Resolution of the General Meeting of Shareholders. - Meeting minutes; and - Attached documents to the minutes, resolutions	24 hours from the time of the General Meeting.