

**Appendix VI**

**EXTRAORDINARY INFORMATION DISCLOSURE**

*(Issued with the Decision No. 21/QĐ-SGDVN on 21/12/2021 of the CEO of Vietnam Exchange on the Information Disclosure Regulation of Vietnam Exchange)*

**THANH NAM GROUP  
JOINT STOCK COMPANY**

**THE SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness**

No.: 38/2026/CBTT-TNI

Ha Noi, day 10 month 9 year 2026

**EXTRAORDINARY INFORMATION DISCLOSURE**

**To: Hochiminh Stock Exchange**

1. Name of organization: THANH NAM GROUP JOINT STOCK COMPANY

- Stock code/ Broker code: TNI

- Address: 3rd Floor, Tower A, Golden Palace Office Building, No. 99 Me Tri Street, Tu Liem Ward, Hanoi City

- Tel: (84-24)37871397

Fax: (84-24)37871395

- E-mail: [thanhnamcom@gmail.com](mailto:thanhnamcom@gmail.com)

2. Contents of disclosure:

Thanh Nam Group Joint Stock Company announces information regarding the maximum foreign ownership ratio in accordance with Clause 2, Article 13 of Circular 96/2020/TT-BTC.

3. This information was published on the company's website on 10/09/2026, as in the link <https://thanhnamgroup.com.vn/>

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

**Attached documents:**

- Form No. 38: Notice of maximum foreign ownership ratio in a public company

**Organization representative**

*Person authorized to disclose information  
(Signature, full name, position, and seal)*



**Doan Thi Thu Thuy**

**THANH NAM GROUP  
JOINT STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness**

No. 07/2026/TB-TNI

*Hanoi, date 10 month 9 year 2026*

**ANNOUNCEMENT OF MAXIMUM FOREIGN OWNERSHIP RATE IN PUBLIC COMPANIES**

To: - State Securities Commission  
- Ho Chi Minh City Stock Exchange

- Pursuant to the Law on Securities No. 54/2019/QH14 dated 26/11/2019;
- Pursuant to Decree No. 155/2020/ND-CP amended and supplemented by Decree No. 245/2025/ND-CP dated September 11, 2025.

We are:

**THANH NAM GROUP JOINT STOCK COMPANY**

Stock code: TNI

Website: <https://thanhnamgroup.com.vn/>

Head Office Address: 3rd Floor, Tower A, Golden Palace Office Building, No. 99 Me Tri Street, Tu Liem Ward, Hanoi City, Vietnam

Phone: (84-24)37871397

Fax: (84-24)37871395

E-mail: [thanhnamcom@gmail.com](mailto:thanhnamcom@gmail.com)

Please inform that the maximum foreign ownership ratio (SHNN) in the Company is: **49%**

Reason: Report on the maximum foreign ownership ratio as prescribed in Clause 3, Article 3 of Decree No. 245/2025/ND-CP dated September 11, 2025 and Official Letter No. 3292/UBCK-PTTT dated April 23, 2026 of the State Securities Commission.

| STT | Code of business lines registered for investment and business | Name of business line registered for investment and business                                                                                                              | Maximum SHNN ratio according to international commitments (specifically international agreements)                                                       | Maximum SHNN ratio according to relevant laws                                                                | The maximum SHNN ratio in the List of industries and trades restricted from market access for foreign investors (Decree 96/2026/ND-CP)          | Maximum SHNN ratio under the equitization law (if any) |
|-----|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| (1) | (2)                                                           | (3)                                                                                                                                                                       | (4)                                                                                                                                                     | (5)                                                                                                          | (6)                                                                                                                                             | (7)                                                    |
| 1.  | 4659                                                          | Wholesale of other machinery, equipment and machine parts<br>Details: Trading of machinery, equipment and materials in the fields of industry, mechanics and construction | 100%<br>(WTO Section 4.b – Wholesale from January 1, 2009 without restriction on the proportion of foreign capital)                                     | There is no rate restriction                                                                                 | No restrictions                                                                                                                                 | Not applicable                                         |
| 2.  | 6810<br>(Main)                                                | Trading in real estate, land use rights belonging to owners, users or tenants<br>Details: Real estate business: Exploitation, leasing warehouses and storing goods;       | Not committed to the WTO<br>(The WTO does not have a commitment to real estate under its own account)                                                   | No specific maximum ownership ratio<br>(Law on Real Estate 2023 - land restriction, no % of company capital) | No maximum SHNN rate<br>(Clause 19, Section B, Appendix I of Decree 96/2026/ND-CP on market access industries and trades for foreign investors) | Not applicable                                         |
| 3.  | 4932                                                          | Other road passenger transport<br>Details: Passenger transportation under contract                                                                                        | 49%<br>(WTO Section 11.F(a): as of the date of accession (2007), relevant max 49%; no further commitments for passenger transport)                      | No specific ownership ratio<br>(Decree 10/2020/ND-CP on transport business)                                  | No maximum SHNN rate<br>(Clause 13, Section B, Appendix I of Decree 96/2026 on market access industries and trades for foreign investors)       | Not applicable                                         |
| 4.  | 4933                                                          | Freight transport by road<br>Details: Freight transportation; Freight services                                                                                            | 51%<br>(WTO Section 11.F(b): after 3 years from 2010, the maximum 51% of cargo transportation is involved; 100% of drivers must be Vietnamese citizens) | No specific ownership ratio is specified                                                                     | No maximum SHNN rate<br>(Clause 13, Section B, Appendix I of Decree 96/2026 on market access industries and trades for foreign investors)       | Not applicable                                         |
| 5.  | 5610                                                          | Restaurants and mobile catering services                                                                                                                                  | 100%<br>(WTO Section 9.A, CPC 642 after 8 years of accession, i.e. from 2015, without restriction)                                                      | There is no rate restriction                                                                                 | No restrictions                                                                                                                                 | Not applicable                                         |

|     |      |                                                                                                                                                                 |                                                                                                                                                                                                    |                                                                    |                                                                                                                                         |                |
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|     |      | Details: Restaurant and catering services (excluding bars, karaoke rooms, discotheques)                                                                         |                                                                                                                                                                                                    |                                                                    |                                                                                                                                         |                |
| 6.  | 2819 | Other common machine production<br>Details: Manufacturing machinery, equipment and materials in the fields of industry, mechanical engineering and construction | 100%<br>( <i>Production is not included in the WTO DV commitments; production investment is not restricted in proportion</i> )                                                                     | There is no rate restriction                                       | No restrictions                                                                                                                         | Not applicable |
| 7.  | 5224 | Cargo Loading and Unloading<br>Details: Loading and Unloading                                                                                                   | 50% (if it is container loading and unloading at the port)<br>( <i>WTO Section 11.H(a), CPC 7411: container handling max 50%</i> )<br>Loading and unloading ordinary goods: No specific commitment | There is no rate restriction                                       | No restrictions                                                                                                                         | Not applicable |
| 8.  | 2599 | Manufacture of other products made of metals that have not been classified anywhere<br>Details: Manufacturing and processing of mechanical products             | 100%<br>( <i>Production not included in the WTO DV commitments</i> )                                                                                                                               | There is no rate restriction                                       | No restrictions                                                                                                                         | Not applicable |
| 9.  | 7710 | Motor Car Rental<br>Details: Car rental, other motor vehicle rental                                                                                             | Not committed in the WTO (Section 1.E.d – CPC 83109)<br>In fact, the current Vietnamese law allows 100%                                                                                            | There is no rate restriction                                       | No restrictions                                                                                                                         | Not applicable |
| 10. | 5630 | Beverage service<br>Details: Pub, Beer, Bar, Other Beverage Service                                                                                             | 100%<br>( <i>WTO Section 9.A, CPC 643: after 8 years of accession (since 2015), unrestricted</i> )                                                                                                 | There is no rate restriction                                       | No restrictions                                                                                                                         | Not applicable |
| 11. | 7310 | Advertisement                                                                                                                                                   | 100%<br>( <i>WTO Section 1.F(a), CPC 871: from January 1, 2009 there is no restriction on the proportion of capital contributed in the joint venture; the current PL allows 100%</i> )             | There is no rate restriction<br>( <i>Law on Advertising 2012</i> ) | No maximum SHNN rate (Clause 6, Section B, Appendix I of Decree 96/2026 on the list of industries subject to conditional market access) | Not applicable |

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| 12. | 7320 | Market research and public opinion polls   | 100%<br>(WTO Section 1.F(b), CPC 864: from January 1, 2009, the establishment of enterprises with 100% foreign capital is allowed)              | There is no rate restriction                                                                                           | No restrictions                                                                                                                                                             | Not applicable |
| 13. | 7912 | Tour operator                              | 100%<br>(WTO Section 9.B, CPC 7471: no % restriction on joint ventures; guides must be Vietnamese citizens; only inbound services are provided) | No maximum ownership rate<br>(Law on Tourism 2017 – restricting the type of service, not restricting the % of capital) | No maximum SHNN rate<br>(Clause 25, Section B, Appendix I of Decree 96/2026 on market access industries and trades for foreign investors)                                   | Not applicable |
| 14. | 4311 | Demolition                                 | 100%<br>(WTO Section 3, CPC 511/515/518: no restriction after 2 years of accession (i.e. from 2009))                                            | There is no rate restriction                                                                                           | No maximum SHNN rate<br>(Clause 47, Section B, Appendix I of Decree 96/2026/ND-CP on the list of industries and trades restricted from market access for foreign investors) | Not applicable |
| 15. | 4312 | Site preparation                           | 100%<br>(WTO Section 3, CPC 511/515/518)                                                                                                        | There is no rate restriction                                                                                           | No maximum SHNN rate<br>(Clause 47, Section B, Appendix I of Decree 96/2026/ND-CP on the list of industries and trades restricted from market access for foreign investors) | Not applicable |
| 16. | 4321 | Electrical System Installation             | 100%<br>(WTO Section 3, CPC 514/516: erection and installation)                                                                                 | There is no rate restriction                                                                                           | No maximum SHNN rate<br>(Clause 47, Section B, Appendix I of Decree 96/2026/ND-CP on the list of industries and trades restricted from market access for foreign investors) | Not applicable |
| 17. | 4329 | Installation of other construction systems | 100%<br>(WTO Section 3, CPC 514/516)                                                                                                            | There is no rate restriction                                                                                           | No maximum SHNN rate<br>(Clause 47, Section B, Appendix I of Decree                                                                                                         | Not applicable |

|     |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                             |                                                                                                                       |                                                                                                                                                                             |                |
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|     |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                             |                                                                                                                       | 96/2026/ND-CP on the list of industries and trades restricted from market access for foreign investors)                                                                     |                |
| 18. | 4330 | Completion of construction works                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 100%<br>(WTO Section 3, CPC 517: completion of high-rise buildings)                                                                                                         | There is no rate restriction                                                                                          | No maximum SHNN rate<br>(Clause 47, Section B, Appendix I of Decree 96/2026/ND-CP on the list of industries and trades restricted from market access for foreign investors) | Not applicable |
| 19. | 4620 | Wholesale of raw agricultural and forest products (except timber, bamboo, bamboo) and live animals<br>Details:<br>- Wholesale of paddy, corn and other grains;<br>- Wholesale of flowers and plants;<br>- Wholesale of live animals;<br>- Wholesale of feed and raw materials for cattle, poultry and aquatic products;<br>- Wholesale of agricultural and forestry products of other raw materials (except wood, bamboo and bamboo);<br>- Wholesale of rice, food, beverages and tobacco products, tobacco | 100% for the majority of SPs (WTO Section 4.B – from 1 January 2009)<br>Particularly, rice: Not committed under the WTO (rice is excluded from the distribution commitment) | Particularly for rice: conditions according to Decree 107/2018/ND-CP on rice export<br>Other SPs: No rate restriction | No restrictions                                                                                                                                                             | Not applicable |
| 20. | 4632 | Food Wholesale<br>Details:<br>- Wholesale of meat and meat products;<br>- Wholesale of seafood;<br>- Wholesale of vegetables and fruits;<br>- Wholesale of coffee;<br>- Tea wholesale;                                                                                                                                                                                                                                                                                                                      | 100%<br>(WTO Section 4.B – Wholesale of food: from 1/1/2009 without restriction)                                                                                            | There is no rate restriction                                                                                          | No restrictions                                                                                                                                                             | Not applicable |

|     |      |                                                                                                                                            |                                                                                                                                                      |                                                                                                                       |                 |                |
|-----|------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-----------------|----------------|
|     |      | - Wholesale of sugar, milk and dairy products, confectionery and processed products from cereals, flours, starches                         |                                                                                                                                                      |                                                                                                                       |                 |                |
| 21. | 4690 | General wholesale                                                                                                                          | 100%<br>(WTO Section 4.B – Wholesale: from 1/1/2009 without restrictions)                                                                            | There is no rate restriction                                                                                          | No restrictions | Not applicable |
| 22. | 5210 | Warehousing and storage of goods                                                                                                           | 100%<br>(WTO Section 11.H(b) – CPC 742 Warehouse Service: from 11/01/2014, allowing the establishment of enterprises with 100% agricultural capital) | There is no rate restriction                                                                                          | No restrictions | Not applicable |
| 23. | 8292 | Packaging Service                                                                                                                          | 100%<br>(WTO Section 1.F(i) – DV related to the production of CPC 884/885: after 8 years since accession (2015) without restriction)                 | There is no rate restriction                                                                                          | No restrictions | Not applicable |
| 24. | 8299 | Other business support service activities have not been classified anywhere<br>Details: Import and export of items that the company trades | 100%<br>(WTO Section 4.B – Distribution/Import and Export: from 1/1/2009 without restriction)                                                        | There is no rate restriction                                                                                          | No restrictions | Not applicable |
| 25. | 8230 | Organizing trade introduction and promotion                                                                                                | 100%<br>(There are no specific restrictive commitments in the WTO; Vietnamese law allows 100%)                                                       | There is no rate restriction                                                                                          | No restrictions | Not applicable |
| 26. | 0111 | Rice cultivation                                                                                                                           | No specific commitments<br>(Cultivation is an investment activity, not included in the WTO DV commitment)                                            | There are no regulations restricting the capital ratio<br>(Restrictions on land use rights; no specific % of capital) | No restrictions | Not applicable |

|     |      |                                                    |                                                                                                                                               |                                                                                     |                                                                                                                                                                             |                |
|-----|------|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 27. | 0112 | Growing corn and other grain food crops            | No specific commitments<br>( <i>Cultivation is not included in the WTO DV commitments</i> )                                                   | There are no regulations restricting the capital ratio                              | No restrictions                                                                                                                                                             | Not applicable |
| 28. | 0113 | Planting root crops with powdery substances        | No specific commitments<br>( <i>Cultivation is not included in the WTO DV commitments</i> )                                                   | There are no regulations restricting the capital ratio                              | No restrictions                                                                                                                                                             | Not applicable |
| 29. | 0114 | Sugarcane planting                                 | No specific commitments<br>( <i>Cultivation is not included in the WTO DV commitments</i> )                                                   | There are no regulations restricting the capital ratio                              | No restrictions                                                                                                                                                             | Not applicable |
| 30. | 0115 | Planting tobacco and tobacco plants                | No specific commitments<br>( <i>Cultivation is not included in the WTO DV commitment; different from tobacco product production/trading</i> ) | There are no regulations restricting the capital ratio for raw material cultivation | No restrictions                                                                                                                                                             | Not applicable |
| 31. | 4291 | Construction of water works                        | 100%<br>( <i>WTO Section 3, CPC 513: construction of civil engineering works – without restriction</i> )                                      | There is no rate restriction                                                        | No maximum SHNN rate<br>(Clause 47, Section B, Appendix I of Decree 96/2026/ND-CP on the list of industries and trades restricted from market access for foreign investors) | Not applicable |
| 32. | 0116 | Planting plants for fibers                         | No specific commitments<br>( <i>Cultivation is not included in the WTO DV commitments</i> )                                                   | There are no regulations restricting the capital ratio                              | No restrictions                                                                                                                                                             | Not applicable |
| 33. | 4292 | Construction of mining works                       | 100%<br>( <i>WTO Section 3, CPC 513: unrestricted</i> )                                                                                       | There is no rate restriction                                                        | No maximum SHNN rate<br>(Clause 47, Section B, Appendix I of Decree 96/2026/ND-CP on the list of industries and trades restricted from market access for foreign investors) | Not applicable |
| 34. | 0119 | Planting other annuals                             | No specific commitments<br>( <i>Cultivation is not included in the WTO DV commitments</i> )                                                   | There are no regulations restricting the capital ratio                              | No restrictions                                                                                                                                                             | Not applicable |
| 35. | 4293 | Construction of processing and manufacturing works | 100%                                                                                                                                          | There is no rate restriction                                                        | No maximum SHNN rate                                                                                                                                                        | Not applicable |

|     |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                    |                                                        |                                                                                                                                                                          |                |
|-----|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
|     |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (WTO Section 3, CPC 513: unrestricted)                                             |                                                        | (Clause 47, Section B, Appendix I of Decree 96/2026/ND-CP on the list of industries and trades restricted from market access for foreign investors)                      |                |
| 36. | 0121 | Planting fruit trees<br>Details:<br>- Planting fruit trees<br>- Growing grapes<br>- Cultivation of mangoes, tropical and subtropical fruit trees<br>- Growing oranges, tangerines and other citrus fruits<br>- Growing apples, plums, and seeded fruits such as apples<br>- Planting longan, fabric, rambutan<br>- Planting other fruit trees<br>- Planting fruit trees containing oil<br>- Planting cashew trees<br>- Planting pepper plants<br>- Planting rubber trees<br>- Planting coffee trees<br>- Planting tea trees | No specific commitments<br>(Cultivation is not included in the WTO DV commitments) | There are no regulations restricting the capital ratio | No restrictions                                                                                                                                                          | Not applicable |
| 37. | 4299 | Construction of other civil engineering works                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 100%<br>(WTO Section 3, CPC 511/513/515/518: unrestricted)                         | There is no rate restriction                           | No maximum SHNN rate (Clause 47, Section B, Appendix I of Decree 96/2026/ND-CP on the list of industries and trades restricted from market access for foreign investors) | Not applicable |
| 38. | 4610 | Agents, brokers, auctions of goods<br>Details:<br>- Trade Brokerage<br>- Agents buying, selling, consigning goods                                                                                                                                                                                                                                                                                                                                                                                                           | 100%<br>(WTO Section 4.A – Commission Agent DV: from 1/1/2009 without restriction) | There is no rate restriction                           | No restrictions                                                                                                                                                          | Not applicable |

|     |      |                                                                              |                                                                                                                       |                                                        |                                                                                                                                                                             |                |
|-----|------|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 39. | 5621 | Providing catering services on an occasional contract with customers         | 100%<br>(WTO Section 9.A, CPC 642: after 8 years of accession (since 2015), unrestricted)                             | There is no rate restriction                           | No restrictions                                                                                                                                                             | Not applicable |
| 40. | 0129 | Planting other perennials                                                    | No specific commitments<br>(Cultivation is not included in the WTO DV commitments)                                    | There are no regulations restricting the capital ratio | No restrictions                                                                                                                                                             | Not applicable |
| 41. | 4101 | Building houses for living                                                   | 100%<br>(WTO Section 3, CPC 512: construction of high-rise buildings – no restrictions after 2 years of accession)    | There is no rate restriction                           | No maximum SHNN rate<br>(Clause 47, Section B, Appendix I of Decree 96/2026/ND-CP on the list of industries and trades restricted from market access for foreign investors) | Not applicable |
| 42. | 4102 | Building houses that are not for living                                      | 100%<br>(WTO Section 3, CPC 512: no restriction after 2 years of accession)                                           | There is no rate restriction                           | No maximum SHNN rate<br>(Clause 47, Section B, Appendix I of Decree 96/2026/ND-CP on the list of industries and trades restricted from market access for foreign investors) | Not applicable |
| 43. | 2592 | Mechanical processing; metal processing and coating                          | 100%<br>(Production is not included in the WTO DV commitments; production investment is not restricted in proportion) | There is no rate restriction                           | No restrictions                                                                                                                                                             | Not applicable |
| 44. | 4322 | Installation of water supply, drainage, heating and air conditioning systems | 100%<br>(WTO Section 3, CPC 514/516: unrestricted)                                                                    | There is no rate restriction                           | No maximum SHNN rate<br>(Clause 47, Section B, Appendix I of Decree 96/2026/ND-CP on the list of industries and trades restricted from market access for foreign investors) | Not applicable |
| 45. | 4661 | Wholesale of cars and other motor vehicles                                   | 100%<br>(WTO Section 4.B – cars are allowed to be distributed from                                                    | There is no rate restriction                           | No restrictions                                                                                                                                                             | Not applicable |

|     |      |                                                                                                                                                                          |                                                                                                                                                               |                                                                                                                        |                                                                                                                                                                                              |                |
|-----|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
|     |      | Details: Wholesale of cars (9 seats or less)                                                                                                                             | January 1, 2009; there is no restriction hereafter)                                                                                                           |                                                                                                                        |                                                                                                                                                                                              |                |
| 46. | 4663 | Wholesale of motorcycles, motorcycles, spare parts and auxiliary parts of motorcycles and motorcycles                                                                    | 100%<br>(WTO Section 4.B – motorcycles are allowed to be distributed from January 1, 2009; from then on, there is no restriction)                             | There is no rate restriction                                                                                           | No restrictions                                                                                                                                                                              | Not applicable |
| 47. | 5520 | Other Short Stay Services<br>Details: Villas or apartments providing short-term accommodation services; Guest houses, motels providing short-term accommodation services | 100%<br>(WTO Section 9.A, CPC 64110 – Hotel Accommodation Service: after 8 years of accession (since 2015), unrestricted)                                     | There is no rate restriction                                                                                           | No restrictions on the ownership rate<br>(Clause 25, Section B, Appendix I of Decree 96/2026/ND-CP on the list of industries and trades restricted from market access for foreign investors) | Not applicable |
| 48. | 4672 | Wholesale of Metals and Metal Ores<br>Details: Wholesale Iron, Steel                                                                                                     | 100%<br>(WTO Section 4.B – iron and steel distributed after 3 years of accession (since 2010); since there is no restriction)                                 | There is no rate restriction                                                                                           | No restrictions                                                                                                                                                                              | Not applicable |
| 49. | 7911 | Travel Agents                                                                                                                                                            | 100% on capital ratio<br>(WTO Section 9.B, CPC 7471: JV with Vietnamese partners, no restriction on capital contribution; only inbound services are provided) | No maximum ownership rate<br>(Law on Tourism 2017 – restricting the type of service, not restricting the % of capital) | No maximum SHNN rate<br>(Clause 25, Section B, Appendix I of Decree 96/2026 on market access industries and trades for foreign investors)                                                    | Not applicable |
| 50. | 9623 | Spa and sauna services<br>Details: Sauna, massage, sunbathing, non-surgical cosmetic services                                                                            | There are no specific restrictive commitments in the WTO<br>Current Vietnamese law allows 100%                                                                | There is no rate restriction                                                                                           | No restrictions                                                                                                                                                                              | Not applicable |
| 51. | 0146 | Poultry farming<br>Details:<br>- Egg incubation and poultry breed production<br>- Chicken breeding                                                                       | No specific commitment to poultry farming<br>(Animal husbandry is an investment activity, not included in the WTO DV commitment)                              | There are no regulations restricting the capital ratio                                                                 | No restrictions                                                                                                                                                                              | Not applicable |

|     |      |                                                                                                                                                                                                                         |                                                                                                                                                                                                 |                                                                                                                        |                 |                |
|-----|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-----------------|----------------|
|     |      | - Breeding ducks, geese, geese<br>- Other Poultry Farming                                                                                                                                                               |                                                                                                                                                                                                 |                                                                                                                        |                 |                |
| 52. | 9610 | Laundry, cleaning of textile products and dragon animals                                                                                                                                                                | There are no specific restrictive commitments in the WTO<br>Current Vietnamese law allows 100%                                                                                                  | There is no rate restriction                                                                                           | No restrictions | Not applicable |
| 53. | 0150 | Mixed cultivation and animal husbandry                                                                                                                                                                                  | No specific commitments<br>( <i>Agricultural production is not included in the WTO DV commitments</i> )                                                                                         | There are no regulations restricting the capital ratio                                                                 | No restrictions | Not applicable |
| 54. | 0118 | Growing vegetables, beans and flowers                                                                                                                                                                                   | No specific commitments<br>( <i>Cultivation is not included in the WTO DV commitments</i> )                                                                                                     | There are no regulations restricting the capital ratio                                                                 | No restrictions | Not applicable |
| 55. | 9690 | Other personal service activities<br>Details: Wedding services and related services                                                                                                                                     | There are no specific restrictive commitments in the WTO<br>Current Vietnamese law allows 100%                                                                                                  | There is no rate restriction                                                                                           | No restrictions | Not applicable |
| 56. | 0128 | Planting spices, medicinal plants, perennial flavoring plants                                                                                                                                                           | No specific commitments<br>( <i>Cultivation is not included in the WTO DV commitments</i> )                                                                                                     | There are no regulations restricting the capital ratio                                                                 | No restrictions | Not applicable |
| 57. | 4752 | Retail sale of paint grains, glass, materials and other installation equipment in construction<br>Details: Retail of cement, masonry bricks, tiles, stone, sand and gravel, iron and steel and other building materials | 100%<br>( <i>WTO Section 4.C – Retail: from January 1, 2009 100% of agricultural capital is allowed; Building materials and iron and steel are opened from 3 years after accession (2010)</i> ) | There is no rate restriction<br>( <i>Note: the 2nd retail establishment onwards needs to pass the KT demand test</i> ) | No restrictions | Not applicable |
| 58. | 0141 | Raising buffaloes and cows and producing buffalo and cow breeds                                                                                                                                                         | No specific commitments<br>( <i>Animal husbandry is not included in the WTO DV commitment</i> )                                                                                                 | There are no regulations restricting the capital ratio                                                                 | No restrictions | Not applicable |
| 59. | 4673 | Wholesale of other installation materials and equipment in construction                                                                                                                                                 | 100%<br>( <i>WTO Section 4.B – Wholesale: from 3 years after accession (2010) for sensitive building</i> )                                                                                      | There is no rate restriction                                                                                           | No restrictions | Not applicable |

|                                            |      |                                                                        |                                                                                                                                                                   |                                                                                                                                                           |                 |                |
|--------------------------------------------|------|------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------|
|                                            |      |                                                                        | <i>materials; from then on, there is no restriction)</i>                                                                                                          |                                                                                                                                                           |                 |                |
| 60.                                        | 0142 | Breeding horses, donkeys, mules and producing horse breeds and donkeys | No specific commitments<br>( <i>Animal husbandry is not included in the WTO DV commitment</i> )                                                                   | There are no regulations restricting the capital ratio                                                                                                    | No restrictions | Not applicable |
| 61.                                        | 4631 | Wholesale of rice, wheat, other grain products, wheat flour            | Rice: Not committed to the WTO<br>( <i>Rice is excluded from WTO distribution commitments</i> )<br>Wheat, other cereals, wheat flour: 100% (from January 1, 2009) | Particularly for rice: conditions according to Decree 107/2018/ND-CP on rice export<br>Wheat, wheat flour: There are no regulations restricting the ratio | No restrictions | Not applicable |
| 62.                                        | 0145 | Pig breeding and pig breed production                                  | No specific commitments<br>( <i>Animal husbandry is not included in the WTO DV commitment</i> )                                                                   | There are no regulations restricting the capital ratio                                                                                                    | No restrictions | Not applicable |
| <b>Maximum foreign ownership rate: 49%</b> |      |                                                                        |                                                                                                                                                                   |                                                                                                                                                           |                 |                |

We would like to commit to take full responsibility for the accuracy and truthfulness of the content of this dossier./.

**LEGAL REPRESENTATIVE**  
(Sign, specify full name and seal)

  
 CHỦ TỊCH HĐQT  
*Nguyễn Hùng Cường*