

INFORMATION DISCLOSURE REGULATIONS

GIA LAI WATER SUPPLY SEWERAGE JOINT STOCK COMPANY

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CHAPTER I. GENERAL PROVISIONS

Article 1. Purpose

The Information Disclosure Regulations (hereinafter referred to as the “Regulations”) are issued by **Gia Lai Water Supply and Sewerage Joint Stock Company** (hereinafter referred to as the “Company”) to comply with legal requirements, information disclosure standards, and the need for shareholders, investors, and related parties to access and update information about the Company’s activities.

These Regulations stipulate the content, methods, and procedures for disclosing information related to the Company’s operations to shareholders, investors, and competent authorities.

Article 2. Scope of Regulation and Subjects of Application

1. Scope of Regulation

These Regulations govern the Company’s information disclosure practices and define the coordination and working relationships among the Company’s units/departments, individuals, and other related parties in fulfilling information disclosure obligations to ensure the accuracy, completeness, and transparency of disclosed information.

2. Subjects of Application

- a. Information disclosure department;
- b. Persons responsible for information disclosure;
- c. Company insiders and their related parties;
- d. Heads of relevant units/departments;
- e. Shareholders;
- f. Investors who are subjects of information disclosure under the law;
- g. Other relevant agencies, organizations, or individuals.

Article 3. Interpretation of Terms

1. Company insiders include:

- a. Chairman and members of the Board of Directors;
- b. Head and members of the Supervisory Board, members of the Internal Audit Committee;
- c. General Director and Deputy General Directors;
- d. Chief Financial Officer, Chief Accountant;
- e. Legal representatives, authorized persons for information disclosure;
- f. Company Secretary, persons responsible for corporate governance.

2. Related parties of insiders are individuals or organizations that have a relationship with insiders in the following cases:

- a. The Company and its insiders;
- b. The Company and organizations or individuals holding more than 10% of the voting shares;
- a. Organizations or individuals that, in relation to another organization or individual, directly or indirectly control or are controlled by that organization or individual, or jointly share control with that organization or individual;
- b. Individuals and their biological or adoptive parents, parents-in-law, spouses, biological or adopted children, sons-in-law, daughters-in-law, siblings, and siblings-in-law;
- c. Contractual relationships in which one organization or individual acts as a representative of another organization or individual;
- d. Other organizations or individuals considered related parties under the provisions of the Enterprise Law.

2. Investors subject to information disclosure include:

- a. Investors who are insiders of the Company and related parties of insiders;
- b. Major shareholders or related groups holding 5% or more of the Company's voting shares in circulation;
- c. Investors or related investor groups acquiring shares to become major shareholders of the Company;
- d. Organizations or individuals conducting a public tender offer for the Company's shares.

Article 4. Principles of Information Disclosure

- 1. The information disclosure department and persons responsible for information disclosure shall organize and carry out the disclosure of information fully, transparently, accurately, and timely in accordance with relevant laws.
- 2. If the disclosed information includes personal data (such as citizen identification, ID card, valid passport, contact address, permanent residence, phone number, fax, email, securities trading account number, securities custody account number, bank account number, foreign investor transaction code, or economic organizations with over 50% foreign ownership), such information may only be disclosed with the individual's consent. If the individual does not agree to public disclosure, the Company must submit two copies of the documents to the State Securities Commission (SSC) and the Stock Exchange: one copy including full personal information and one copy excluding personal information for public disclosure.
- 3. In the event of changes to previously disclosed information, the information discloser must promptly and fully disclose the changes and reasons compared to previously disclosed information.
- 4. Organizational information disclosure must be conducted by the legal representative and/or the person authorized to disclose information. Personal information disclosure shall be conducted by the individual or may be authorized to another organization or individual.
- 5. Information shall be disclosed in both Vietnamese and English.
- 6. Disclosed information must be preserved and archived by the Company in written form (if available) and electronic data for at least 10 years for periodic disclosures and at least 5 years for non-periodic, request-based, or other activity-related disclosures; such information must also be maintained and accessible on the Company's website for at least 5 years.
- 7. If the obligation to disclose information arises on a public holiday or non-working day under the law, the disclosure obligation shall be fulfilled on the next working day.

Article 5. Persons Responsible for Information Disclosure

- 1. The person responsible for information disclosure is either the legal representative or the person authorized to disclose information under these Regulations and relevant laws.
- 2. The legal representative is responsible for the completeness, accuracy, and timeliness of information disclosed by the authorized person. If disclosure obligations arise when both the legal representative and the authorized person are absent, the highest-ranking member of the Executive Board shall be responsible for carrying out the disclosure.
- 3. The Company must register or re-register the person responsible for information disclosure with the State Securities Commission (SSC) and the Stock Exchange (SE) at least 24 hours before the authorization takes effect.

Article 6. Means of Reporting and Information Disclosure

1. The means of reporting and information disclosure include:
 - a. The Company's electronic information portal (website) and other internal communication channels (if any);
 - b. The information disclosure system of the State Securities Commission (SSC);
 - c. The information disclosure system of the Stock Exchange (SE);
 - d. The electronic information portal of the Vietnam Securities Depository and Clearing Corporation;
 - e. Other mass media channels (printed newspapers, online newspapers, etc.).
2. Disclosure of information on the SSC system and the SE system shall be conducted in accordance with the guidelines provided by the SSC and SE.

Article 7. Temporary Suspension of Information Disclosure

1. The Company may temporarily suspend information disclosure in cases of force majeure (natural disasters, fire, etc.) and must report the suspension immediately to the SSC and SE, clearly stating the reason for the suspension.
2. Immediately after overcoming the force majeure situation, the Company must disclose all information that was previously undisclosed or temporarily suspended in accordance with legal regulations.

CHAPTER II. CONTENT OF INFORMATION DISCLOSURE

Article 8. Periodic Information Disclosure

No.	Content of Disclosure	Deadline	Notes
1	Financial Statements ("FS") including: Parent Company FS and Consolidated FS		
1.1	Annual FS audited by an approved auditing firm	Within 10 days from the date the auditing firm signs the audit report, but not exceeding 90 days from the end of the financial year	
1.2	Semi-annual FS reviewed by an approved auditing firm	Within 5 days from the date the auditing firm signs the review report, but not exceeding 60 days from the end of the first 6 months of the financial year	
1.3	Quarterly FS or reviewed quarterly FS (if any)	Within 30 days from the end of the quarter	If the reviewed quarterly FS has already been disclosed within the deadline for the quarterly FS, there is no need to re-disclose.

2	Annual Report (“AR”)	AR in the form prescribed in Appendix IV attached to Circular No. 96/2020/TT-BTC	Within 20 days from the date of disclosure of the audited annual FS, but not exceeding 110 days from the end of the financial year
3	Corporate Governance Report		
3.1	Semi-annual corporate governance report according to the form prescribed in Appendix V attached to Circular No. 96/2020/TT-BTC	Within 30 days from the end of the first 6 months of the calendar year	
3.2	Annual corporate governance report according to the form prescribed in Appendix V attached to Circular No. 96/2020/TT-BTC	Within 30 days from the end of the calendar year	
4	General Meeting of Shareholders (GMS)		
4.1	Annual or extraordinary GMS	At least 21 days before the opening date of the GMS	Clearly indicate the link to all GMS documents, including: meeting notice, agenda, voting ballots, materials used in the meeting, and draft resolutions for each agenda item. GMS documents must be updated with any amendments or supplements (if any).
4.2	In case of obtaining GMS opinions by written ballot, the draft GMS resolution and explanatory documents must be disclosed	At least 10 days before the deadline for returning ballots	Disclosure on the Company’s website and sent to all shareholders.
4.3	Minutes of the meeting, GMS resolutions, and attached documents in the minutes and resolutions	Within 24 hours from issuance	

Article 9. Disclosure of Unusual/Material Information

Within 24 hours from the occurrence of any of the following events, the Company must disclose unusual (material) information, specifying the event, the cause, and any remedial measures (if applicable).

No.	Disclosure Content	Notes
1	Company accounts at banks or foreign bank branches are frozen at the request of competent authorities, or when a payment service provider detects signs of fraud or legal violations related to the accounts; accounts are allowed to operate again after being frozen under the above circumstances.	
2	Upon receiving a document from a competent state authority or when the Company decides to temporarily suspend part or all of its business activities; changes in business registration content; revocation of Business Registration Certificate; amendment, supplement, suspension, or revocation of Establishment/Operation Licenses or Operation Licenses.	
3	Approval of an extraordinary General Meeting of Shareholders (GMS) decision. Disclosure documents include: GMS resolutions, minutes of meetings, and documents attached to the minutes/resolutions or ballot counting reports (in case of written opinion collection). In case the GMS approves delisting, the Company must disclose information about delisting along with the approval ratio of shareholders who are not major shareholders.	
4	Decisions on share buybacks or treasury share sales; exercise date of bondholders' rights to purchase shares or conversion of convertible bonds into shares; decisions on public offerings abroad and related decisions on securities issuance and offering.	

No.	Disclosure Content	Notes
5	Decisions on dividend rates, dividend payment methods, and payment schedules; decisions on stock splits or consolidations.	
6	Decisions on corporate restructuring (split, separation, merger, consolidation, conversion of business type), dissolution, bankruptcy; changes of tax code, Company name, seal; changes of location; establishment or closure of headquarters, branches, factories, representative offices; issuance, amendment, supplementation of the Charter; mid-term development strategies, annual business plans.	
7	Decisions on changing the accounting period, applying accounting policies (except changes required by law); notification of the auditing firm having signed the annual financial statement audit contract or change of auditing firm (after signing); termination of an audit contract.	
8	Decisions to contribute capital to establish or increase ownership in a company, resulting in it becoming a subsidiary or associate, or sale to reduce ownership leading to loss of subsidiary/associate status, or dissolution of a subsidiary/associate.	
9	Decisions of the GMS or Board of Directors approving contracts or transactions between the Company and insiders, related parties of insiders, or related parties of the	

Article 10. Disclosure of Information Upon Request

Within 24 hours from the time of receiving a request from the State Securities Commission (SSC) or the Stock Exchange where the Company is listed, when an event occurs, the Company must disclose the information.

No.	Information to be Disclosed	Notes
1	Events seriously affecting the legal interests of investors.	The information disclosed upon request must specify the event required by the SSC or the Stock Exchange, the cause and the Company's assessment of the authenticity of the event, and remedial measures (if any).

2	Information related to the Company that significantly affects the stock price and requires verification.	
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Article 11. Disclosure of Other Activities

No.	Disclosure Content	Deadline	Notes
1	Activities of offering, issuing, listing, trading, registration, and capital usage reporting.	Comply with the provisions of the law on securities offering, issuance, listing, and trading registration.	
2	Foreign ownership ratio	According to the provisions of securities laws guiding foreign investment activities on the Vietnamese stock market.	Information on the Company's maximum foreign ownership ratio and any changes related to this ratio.
3	Transactions of repurchasing the Company's own shares, selling treasury shares.	Comply with the provisions of the law on repurchasing the Company's own shares and selling treasury shares.	In case the Company repurchases its own shares, after full payment for the repurchased shares, if the total assets recorded in the accounting books decrease by more than 10%, the Company must notify all creditors and disclose the information within 15 days from the date of completing the repurchase payment.

Article 12. Disclosure of information by other subjects

No.	Disclosure content	Time limit	Notes
1	Disclosure of information of major shareholders and groups of related persons owning 5% or more of the Company's voting shares.		
1.1	Organizations or individuals when becoming or ceasing to be a major shareholder.	Within 05 working days from the date of becoming or ceasing to be a major shareholder.	The Company must disclose on its official website.
1.2	Major shareholders when there is a change in the number of shares owned crossing the 1% threshold of voting shares.	Within 05 working days from the date of change.	The Company must disclose on its official website.
2	Disclosure of information of insiders and persons related to insiders.		
2.1	Insiders and persons related to these subjects (hereinafter collectively referred to as related persons) must disclose information and report before and after transactions to the SSC, the Stock Exchange (for listed shares, registered trading, listed fund certificates), and public companies when the expected value of the transaction in a day is from VND 50 million	At least 03 working days before the expected transaction date.	

	or more, or the expected value of the transaction in a month is from VND 200 million or more, calculated at par value (for shares, convertible bonds, fund certificates), or at the latest issue price (for covered warrants), or transfer value (for stock purchase rights, convertible bond purchase rights, fund certificate purchase rights), including cases of transfer not through the Stock Exchange trading system (such as gifts, inheritances, transfers or receiving transferred securities, and other cases).		
2.2	Insiders and related persons must disclose information about the transaction results and explain the reasons for not completing the registered transaction or not completing the full registered volume (if any).	Within 05 working days from the date of transaction completion (in case the transaction ends before the registered period) or from the end of the planned transaction period.	

Article 13. Disclosure of Information on Public Tender Offers

No.	Disclosure Content	Deadline	Notes
1	Information on receiving a public tender offer proposal.	Within 03 working days from the date of receiving the registration dossier of the public tender offer.	Disclose on the Company's website.
2	Evaluation and recommendation on the public tender offer proposal by the Board of Directors. In case one or more members of the Board of Directors have different opinions, the Board must disclose them along with these opinions.	Within 10 days from the date of receiving the registration dossier of the public tender offer.	Disclose on the Company's website.

Article 14. Disclosure of Information at the Company's Request

No.	Disclosure Content	Timeframe	Notes
1	Strategy/direction/business plans and programs/policies affecting the interests of stakeholders.	Periodically or on an ad hoc basis, depending on the Company's and stakeholders' information needs.	Disclosed on the Company's website/internal communication channels or through other media.
2	Information about projects/contracts/customers, partners/opinions on matters related to the market, industry, shares, shareholders, investors.	Periodically or on an ad hoc basis, depending on the Company's and stakeholders' information needs.	Disclosed on the Company's website/internal communication channels or through other media.

CHAPTER III. INFORMATION DISCLOSURE PROCEDURES AND RESPONSIBILITIES

Article 15. Procedures for Information Disclosure to Shareholders, Investors, and Competent Authorities

1. Forms of Implementation

The Company may disclose information through the following forms:

- a. Disclosure on the Company's electronic information page (website);
- b. Disclosure on the information disclosure system as prescribed by law (if applicable);
- c. Disclosure in writing to the competent state management agencies;
- d. Other methods in accordance with legal regulations.

In addition to the official disclosure mentioned above, the Company may provide and exchange information through:

- e. The Company's official email;
- f. Meetings or face-to-face interactions with shareholders and investors;
- g. Telephone;
- h. Other appropriate forms.

2. Information Provision and Feedback Process

When shareholders, investors, or competent authorities request information, the person responsible for information disclosure shall provide information within the scope of the mandatory disclosure categories. In cases where inquiries or requests from shareholders, investors, or competent authorities do not fall within the mandatory disclosure categories, the person responsible for disclosure may consult the authorized management, advisory units, regulatory agencies, and other relevant specialized departments as necessary to provide timely responses to shareholders, investors, or competent authorities.

3. Detailed Description of Procedures

- a. Procedures for periodic information disclosure and the responsibilities of related parties

Process	Responsible Department / Party
Step 1 – Notification of Information to be Disclosed	Information Disclosure Department / Responsible Person: v Notify the directly responsible unit/department and related parties (if any) about the content and deadline of the information to be disclosed; v Understand the regulations on information disclosure.
Step 2 – Provision of Periodic Information	Directly responsible unit/department and related parties (if any): v Prepare and ensure the completeness, transparency, accuracy, and timeliness of periodic documents and reports; v Submit to the General Director or the authorized person for approval before forwarding to the Information Disclosure Department / Responsible Person.
Step 3 – Review of Content	Information Disclosure Department / Responsible Person: v Review the content of periodic documents and reports before disclosure; v Ensure that the documents and reports are complete and timely.

Step 4 – Information Disclosure	Information Disclosure Department / Responsible Person: v Disclose information on the channels in accordance with this Regulation; v Ensure timely disclosure on the channels as prescribed by this Regulation; v Ensure that disclosed information is sent to or posted on the prescribed information disclosure channels.
Step 5 – Archiving	Information Disclosure Department, Document/Archive Department, and other relevant departments: Store all disclosed information completely and timely in accordance with regulations.

b. Disclosure of Unusual Information

Process	Responsible Department / Party
Step 1 – Notification of Unusual Information	Related units/departments/individuals or organizations: v Contact, communicate, and notify the Information Disclosure Department / Responsible Person to determine whether the emerging information falls under the disclosure categories specified in Chapter II of this Regulation; v Ensure full, accurate, and timely notification of emerging information so that the Information Disclosure Department / Responsible Person can disclose it promptly in accordance with regulations.
Step 2 – Provision of Unusual Information to be Disclosed	Related units/departments/individuals or organizations: v Prepare and ensure the completeness, transparency, accuracy, and timeliness of documents and reports that need to be disclosed; v Submit to the General Director or the authorized person for approval before forwarding to the Information Disclosure Department / Responsible Person; v Send all necessary documents and reports to the Information Disclosure Department within the prescribed deadlines.
Step 3 – Review of Content	Information Disclosure Department / Responsible Person: v Review the content of unusual documents and reports before disclosure; v Ensure the completeness and timeliness of the unusual documents and reports to be disclosed.
Step 4 – Information Disclosure	Information Disclosure Department / Responsible Person: v Disclose information on the channels in accordance with this Regulation; v Ensure timely disclosure on the channels as prescribed by this Regulation; v Ensure that disclosed information is sent to or posted on the prescribed information disclosure channels.
Step 5 – Archiving	Information Disclosure Department, Document/Archive Department, and other relevant departments: Store all disclosed unusual information completely and timely in accordance with regulations.

CHAPTER IV. IMPLEMENTATION

Article 16. Responsibilities of the Information Disclosure Department / Responsible Person

1. Supervise the proper implementation of the information disclosure procedures.
2. Verify the accuracy and compliance of the information to be disclosed, ensure disclosure in accordance with current regulations on information disclosure, and disseminate information to relevant organizations and individuals as required.

3. Be responsible to the Board of Directors and the General Director for the implementation of information disclosure.
4. Perform other assigned tasks.

Article 17. Responsibilities of Related Units / Departments / Individuals

1. Ensure compliance with and proper implementation of this Information Disclosure Regulation.
2. Provide information as requested by the Information Disclosure Department.
3. Be responsible for the accuracy, completeness, and timeliness of the information provided to the Information Disclosure Department.

Article 18. Implementation Clause

1. This Regulation comprises 4 Chapters and 18 Articles and takes effect from the date approved by the General Meeting of Shareholders.
2. The Head of the Information Disclosure Department, the Authorized Person for information disclosure, and all relevant units/departments/parties shall organize and implement this Regulation.

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



HA PHUOC TUAN