

**GIA LAI WATER SUPPLY  
SEWERAGE JOINT STOCK  
COMPANY**

No: 01/2026//GLW/QĐ-HĐQT

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

*Gia Lai, April 22, 2026*

**REGULATIONS ON THE OPERATION OF THE BOARD OF DIRECTORS**

*Pursuant to the Securities Law dated November 26, 2019;*

*Pursuant to the Enterprise Law dated June 17, 2020;*

*Pursuant to Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of certain articles of the Securities Law;*

*Pursuant to Circular No. 116/2020/TT-BTC dated December 31, 2020 of the Ministry of Finance guiding certain provisions on corporate governance applicable to public companies under Decree No. 155/2020/ND-CP;*

*Pursuant to the Charter of Gia Lai Water Supply and Sewerage Joint Stock Company dated August 27, 2021;*

*Pursuant to Resolution No. 01/2026/AGM-RES dated April 24, 2026 of the Annual General Meeting of Shareholders of Gia Lai Water Supply and Sewerage Joint Stock Company approving the Regulations on the Operation of the Board of Directors;*

The Board of Directors hereby issues the Regulations on the Operation of the Board of Directors of Gia Lai Water Supply and Sewerage Joint Stock Company.

The Regulations include the following contents:

**Chapter I.**

**GENERAL PROVISIONS**

**Article 1. Scope and Subjects of Application**

1.1 These regulations stipulate the organizational structure, operating principles, powers, and responsibilities of the Board of Directors and its members in accordance with the Enterprise Law, the Company Charter, and relevant laws.

1.2 Subjects of application:

- Applied to the Board of Directors and its members.

**Article 2. Operating Principles of the Board of Directors**

2.1 The Board of Directors operates on a collective principle. Each member is personally responsible for their assigned duties and jointly responsible to the General Meeting of Shareholders and under the law for the resolutions and decisions of the Board regarding the Company's development.

2.2 The Board of Directors assigns the General Director to organize and execute the resolutions and decisions of the Board.

**Chapter II.**

**MEMBERS OF THE BOARD OF DIRECTORS**

W.S.D.N

### **Article 3. Rights and Obligations of Board Members**

3.1 Board members have rights and obligations as stipulated in the Company Charter and Article 8 of the Internal Corporate Governance Regulations.

### **Article 4. Right to Access Information**

4.1 The right of board members to access information and the provision of information upon request shall be implemented according to Articles 8.4 and 8.5 of the Internal Corporate Governance Regulations.

### **Article 5. Term and Number of Board Members**

5.1 The Company's Board of Directors consists of 05 members. The term of a board member shall not exceed 05 years and may be re-elected for an unlimited number of terms.

### **Article 6. Qualifications and Conditions for Board Members**

6.1 Members must meet the qualifications and conditions specified in Article 25.4 of the Company Charter and Article 9.2(c) of the Internal Corporate Governance Regulations.

6.2 In addition, independent members must meet the criteria in Article 9.2(d) of the Internal Corporate Governance Regulations.

6.3 If an independent member no longer meets the requirements, both the member and the Board shall act in accordance with Article 9.2(d) of the Internal Corporate Governance Regulations.

### **Article 7. Chairman of the Board**

7.1 The Chairman is elected, dismissed, or removed by the Board from among its members.

7.2 The Chairman may not concurrently hold the position of General Director.

7.3 The Chairman has rights and duties in accordance with the Enterprise Law, the Company Charter, and relevant laws, including:

- Preparing the Board's work program and plan;
- Preparing agendas, content, and presiding over Board meetings;
- Organizing the adoption of Board resolutions and decisions;
- Supervising the implementation of Board resolutions and decisions;
- Performing other rights and obligations as stipulated by law and the Company Charter.

7.4 In case of resignation, dismissal, or removal, the Board shall elect a new Chairman in accordance with the Company Charter and current law.

7.5 If the Chairman is absent or unable to perform duties, a Board member may be authorized in writing to exercise the Chairman's powers and duties.

7.6 The selection, appointment, dismissal, and rights and duties of the Company Secretary shall follow the Internal Corporate Governance Regulations and relevant laws.

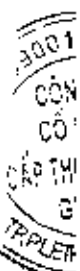
### **Article 8. Dismissal, Removal, Replacement, and Supplement of Board Members**

8.1 The General Meeting may dismiss members according to Article 26.4 of the Company Charter and Article 9.5(a) of the Internal Corporate Governance Regulations.

8.2 The General Meeting may remove members as per Article 26.4 of the Charter and Article 9.5(b) of the Regulations.

8.3 When necessary, the General Meeting may replace or dismiss members outside the cases above.

8.4 The Board shall convene the General Meeting to elect additional members according to Article 9.5(c) of the Regulations.



### **Article 9. Election, Dismissal, and Removal Procedures**

9.1 Nomination and candidacy follow Articles 25.2, 25.3 of the Company Charter and Article 9.3 of the Regulations.

9.2 Voting procedures are conducted according to Article 9.4 of the Regulations.

9.3 Election, dismissal, and removal are decided by the General Meeting of Shareholders by vote.

### **Article 10. Notice of Election, Dismissal, and Removal**

10.1 Notification is carried out according to Article 9.6 of the Regulations.

## **Chapter III.**

### **THE BOARD OF DIRECTORS**

#### **Article 11. Rights and Duties of the Board**

11.1 The Board is the Company's management body, empowered to act on behalf of the Company, except for powers reserved for the General Meeting.

11.2 The Board has rights and duties as per the Company Charter.

11.3 Resolutions are adopted at meetings, in writing, or by other forms as stipulated in the Charter. Each member has one vote.

11.4 If resolutions contrary to law, the General Meeting, or the Charter cause damage, approving members are jointly liable; dissenting members are exempt. Shareholders may request court intervention.

#### **Article 12. Approval and Signing of Contracts and Transactions**

12.1 The Board approves related-party contracts and transactions below 35% of total assets per the latest financial statements.

12.2 The Company's representative must notify the Board and Supervisory Board members of related parties, attaching draft contracts or key content. The Board shall approve within 15 days, except as otherwise stipulated. Conflicted members shall not vote.

#### **Article 13. Calling Extraordinary General Meetings**

13.1 The Board must convene in cases provided in Article 14.3 and 14.4(a) of the Charter and Article 4.1(a) of the Regulations.

13.2 The convener must comply with Articles 18.2, 18.3 of the Charter and Articles 4.2–4.5 of the Regulations.

#### **Article 14. Subcommittees**

14.1 Establishment of subcommittees shall follow Article 31 of the Company Charter.

## **Chapter IV.**

### **BOARD MEETINGS**

#### **Article 15. Board Meetings**

15.1 Board meetings are conducted as per Article 30 of the Charter and Article 11 of the Regulations.

#### **Article 16. Minutes of Meetings**

16.1 Drafting minutes is conducted according to Article 11.9 of the Regulations.

16.2 If the chair or secretary refuses to sign, but all other members approve, the minutes are

valid. Non-signing persons are responsible for any damage caused by refusal under law.

16.3 Article 16.2 supersedes Article 11.10 of the Regulations.

## **Chapter V.**

### **DISCLOSURE OF INTERESTS**

#### **Article 17. Annual Reports**

17.1 At fiscal year-end, the Board must present to the General Meeting:

- a. Business performance report;
- b. Financial statements;
- c. Management and operational report;
- d. Supervisory Board's assessment report.

17.2 Reports a–c must be submitted to the Supervisory Board at least 15 days before the AGM unless otherwise stipulated.

17.3 Reports and audits must be kept at the Company headquarters at least 10 days before the AGM. Shareholders with at least 1 year of continuous ownership have the right to examine these reports.

#### **Article 18. Remuneration and Other Benefits**

18.1 Remuneration, bonuses, and benefits follow Article 28 of the Charter and Article 10 of the Regulations.

#### **Article 19. Disclosure of Related Interests**

19.1 Board members must disclose interests including:

- a. Name, business code, address, industry, ownership ratio, and date of shareholding in other entities;
- b. Interests of related persons holding over 10% of charter capital.

19.2 Disclosure must occur within 07 working days of the interest arising; amendments must be notified within 07 days.

19.3 Activities under the Company's business must be reported to and approved by the Board; income from unapproved activities belongs to the Company.

## **Chapter VI.**

### **RELATIONSHIPS OF THE BOARD**

#### **Article 20. Inter-member Relations**

20.1 Members must coordinate and share relevant information.

20.2 Members must collaborate on tasks affecting other members' areas; disagreements are reported to the Chairman.

20.3 Reassigned duties must be documented and reported to the Chairman.

#### **Article 21. Relationship with Executive Board**

21.1 The Board issues resolutions for the General Director and executive apparatus to implement and supervises execution.

## **Article 22. Relationship with Supervisory Board**

22.1 Cooperation is based on equality and independence; close coordination is required.

22.2 Upon receiving Supervisory Board reports, the Board directs corrective actions.

## **Chapter VII.**

### **IMPLEMENTATION**

## **Article 23. Effectiveness**

23.1 These Regulations consist of 7 chapters and 23 articles, effective from the date approved by the General Meeting of Shareholders.

23.2 The Board, Executive Board, and relevant individuals and units are responsible for implementation.

23.3 Matters not provided for in this Regulation shall be governed by and implemented in accordance with the Company's Charter. In the event that applicable laws and regulations contain provisions relating to the operations of the Board of Directors/the Supervisory Board that are not stipulated herein, or where any newly issued legal provisions differ from the provisions of this Regulation, such provisions of laws and regulations shall prevail and be applied accordingly to govern the operations of the Board of Directors/the Supervisory Board.

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



**HA PHUOC TUAN**





**GIA LAI WATER SUPPLY  
SEWERAGE JOINT STOCK  
COMPANY**

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

*Gia Lai, April 22, 2026*

**REGULATIONS ON OPERATIONS OF THE SUPERVISORY BOARD**

*Pursuant to the Law on Securities dated November 26, 2019;*

*Pursuant to the Law on Enterprises dated June 17, 2020;*

*Pursuant to Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Law on Securities;*

*Pursuant to the Charter of Gia Lai Water Supply and Sewerage Joint Stock Company dated August 27, 2021;*

*Pursuant to Circular No. 116/2020/TT-BTC dated December 31, 2020 of the Minister of Finance providing guidance on a number of articles on corporate governance applicable to public companies under Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government;*

*Pursuant to Resolution No. 01/2026/ĐHĐCĐ-NQ dated April 22, 2026 of the General Meeting of Shareholders of Gia Lai Water Supply and Sewerage Joint Stock Company;*

The Supervisory Board (“SB”) of Gia Lai Water Supply and Sewerage Joint Stock Company (“the Company”) hereby approves the Regulations on Operations of the Supervisory Board with the following contents:

**Chapter I**

**GENERAL PROVISIONS**

**Article 1. Scope and Subjects of Application**

1. Scope: These regulations govern the organizational structure, standards, conditions, rights, and obligations of the Supervisory Board and its members in accordance with the Enterprise Law, the Company Charter, and other relevant regulations.
2. Subjects of application: These regulations apply to the Supervisory Board and its members.

**Article 2. Principles of Operation**

The Supervisory Board operates on the principle of collective decision-making. Each member is individually responsible for their assigned duties and jointly accountable to the General Meeting of Shareholders and the law for the activities and decisions of the Supervisory Board.

**Chapter II**

**MEMBERS OF THE SUPERVISORY BOARD (SUPERVISORS)**

**Article 3. Rights, Obligations, and Responsibilities of Supervisory Board Members**

1. Comply with the law, the Company Charter, resolutions of the General Meeting of Shareholders, and professional ethics in performing assigned duties.



2. Perform assigned duties honestly, diligently, and in the best interest of the Company.
3. Be loyal to the interests of the Company and shareholders; not abuse position or information for personal gain or to benefit other organizations or individuals.
4. Fulfill other obligations as prescribed by the Enterprise Law and the Company Charter.
5. In case of violations causing damage to the Company or others, members shall bear personal or joint liability for compensation. Any income or benefits gained through violations must be returned to the Company.
6. If a member discovers a violation by another member, they must notify the Supervisory Board in writing and require the violator to cease the act and remedy its consequences.

#### **Article 4. Term and Number of Members**

1. The Supervisory Board consists of 3 members with a term of no more than 5 years, and members may be re-elected without term limits.
2. Members do not need to be shareholders of the Company.
3. More than half of the members must reside in Vietnam.
4. If members' terms end simultaneously but new members are not elected, outgoing members shall continue performing their duties until new members are elected and assume office.

#### **Article 5. Standards and Conditions of Members**

1. Members must meet the following standards:
  - a) Not fall under the disqualification criteria in Clause 2, Article 17 of the Enterprise Law;
  - b) Have training in economics, finance, accounting, auditing, law, business administration, or fields relevant to the Company's operations;
  - c) Not be relatives of Board members, Director (General Director), or other managers;
  - d) Not be managers of the Company; may or may not be shareholders or employees;
  - đ) Not work in the Company's accounting or finance department;
  - e) Not be members or employees of the audit organization that audited the Company in the previous 3 consecutive years;
  - g) Meet other standards as prescribed by law and the Company Charter.
2. For public companies, members must not have family relationships with the management of the Company, parent company, or state representatives as prescribed by Clause 1, Article 88 of the Enterprise Law.

#### **Article 6. Chairman of the Supervisory Board**

1. Must have a university degree or higher in economics, finance, accounting, auditing, law, business administration, or fields related to business operations, unless higher standards are stipulated in the Company Charter.
2. Elected among members by majority vote; dismissal is also by majority.
3. Rights and obligations are prescribed in the Company Charter.

#### **Article 7. Nomination and Candidacy of Members**



1. Shareholders or shareholder groups holding at least 10% of common shares have the right to nominate candidates, following procedures outlined in the General Meeting of Shareholders.
2. If nominated candidates are insufficient, the incumbent Supervisory Board may introduce additional candidates or organize nominations according to the Company Charter and internal regulations.

#### **Article 8. Election, Dismissal, and Removal**

1. The General Meeting of Shareholders elects, dismisses, or removes members.
2. Voting is by cumulative voting unless otherwise specified in the Company Charter.

#### **Article 9. Grounds for Dismissal or Removal**

1. Members may be dismissed if:
  - a) No longer meet standards or conditions;
  - b) Resign;
  - c) Other reasons as prescribed in the Company Charter.
2. Members may be removed if:
  - a) Fail to perform duties;
  - b) Fail to exercise rights for six consecutive months without force majeure;
  - c) Commit repeated or serious violations;
  - d) Other cases per resolutions of the General Meeting.

#### **Article 10. Notification**

1. Information about candidates must be published at least 10 days before the meeting.
2. Election results and changes in membership must comply with disclosure regulations.

### **Chapter III**

#### **SUPERVISORY BOARD**

#### **Article 11. Rights, Obligations, and Responsibilities**

1. Supervise the Board of Directors and Director/General Director in management and operations.
2. Review legality, reasonableness, honesty, and diligence in business operations; assess accounting, statistical, and financial reporting systems.
3. Evaluate annual and semi-annual reports, management assessments, contracts, related-party transactions, and make recommendations.
4. Review internal control, internal audit, risk management, and early warning systems.
5. Examine accounting records, documents, and management activities when necessary or upon request of shareholders.
6. Respond to shareholder inspection requests within 7 working days and report within 15 days.
7. Recommend improvements to management and supervision structures.



8. Notify the Board of Directors in writing of any violations by management and require corrective actions.

9–25. Attend meetings, use independent advisors, propose auditors, witness vote counting, and exercise other rights under law and the Company Charter.

#### **Article 12. Right to Information**

1. Members receive documents simultaneously with the Board of Directors.
2. Members may access the Company's records at head office, branches, or other sites.
3. Management must provide accurate, timely information to the Supervisory Board.

#### **Article 13. Convening Extraordinary General Meetings**

1. The Supervisory Board may convene meetings within 30 days if the Board fails to do so.
2. Failure to convene may result in liability for damages.
3. Expenses incurred will be reimbursed by the Company.

### **Chapter IV**

#### **MEETINGS OF THE SUPERVISORY BOARD**

##### **Article 14. Meetings**

1. At least 2 meetings per year; at least 2/3 of members must attend.
2. May request attendance of Directors, General Director, or auditors.

##### **Article 15. Minutes of Meetings**

Minutes must be detailed, signed by attendees, and kept for accountability.

### **Chapter V**

#### **REPORTING AND DISCLOSURE OF INTERESTS**

##### **Article 16. Annual Report**

Includes: business results, supervisory results, self-assessment, remuneration, meeting summaries, related-party transactions, monitoring results, and audit approvals.

##### **Article 17. Remuneration and Other Benefits**

Unless otherwise provided in the Company Charter, salaries, remuneration, bonuses, and other benefits of Supervisory Board members shall be implemented as follows:

1. Members of the Supervisory Board shall be entitled to salaries, remuneration, bonuses, and other benefits as decided by the General Meeting of Shareholders. The General Meeting of Shareholders shall determine the total amount of salaries, remuneration, bonuses, other benefits, and the annual operating budget of the Supervisory Board.
2. Members of the Supervisory Board shall be reimbursed for reasonable expenses for accommodation, meals, travel, and the use of independent advisory services.



The total remuneration and expenses shall not exceed the annual operating budget of the Supervisory Board approved by the General Meeting of Shareholders, unless otherwise decided by the General Meeting of Shareholders.

3. Salaries and operating expenses of the Supervisory Board shall be recorded as operating expenses of the Company in accordance with the laws on corporate income tax and other relevant regulations, and must be presented as a separate item in the Company's annual financial statements.

#### **Article 18. Disclosure of Related Interests**

1. Members of the Supervisory Board must declare to the Company their related interests, including:
  - a) Name, enterprise code, head office address, and business lines of enterprises in which they are owners or hold capital contributions or shares; the ownership ratio and the time of such ownership;
  - b) Name, enterprise code, head office address, and business lines of enterprises in which their related persons are owners, co-owners, or independently own capital contributions or shares exceeding 10% of charter capital.
2. The declaration specified in Clause 1 of this Article must be made within 07 working days from the date the related interest arises; any amendment or supplementation must be notified to the Company within 07 working days from the date of such amendment or supplementation.
3. Members of the Supervisory Board and their related persons may only use information obtained by virtue of their position for the benefit of the Company.
4. Members of the Supervisory Board must notify in writing the Board of Directors and the Supervisory Board of transactions between the Company, its subsidiaries, or other companies in which the Company holds more than fifty percent (50%) of the charter capital, and the members of the Supervisory Board or their related persons, in accordance with the law. For such transactions approved by the General Meeting of Shareholders or the Board of Directors, the Company must disclose information on such resolutions in accordance with securities laws on information disclosure.
5. Members of the Supervisory Board and their related persons are not allowed to use or disclose internal information to others for conducting related transactions.

### **Chapter VI**

#### **RELATIONSHIPS OF THE SUPERVISORY BOARD**

##### **Article 19. Relationship among Supervisory Board Members**

Members of the Supervisory Board shall maintain independent relationships, without dependence on one another, while coordinating and cooperating in their work to ensure the proper performance of the rights, duties, and responsibilities of the Supervisory Board in accordance with the law and the Company Charter. The Head of the Supervisory



Board coordinates the overall activities but does not have the authority to dominate other members.

#### **Article 20. Relationship with the Executive Management**

The Supervisory Board maintains an independent relationship with the Company's executive management and performs the function of supervising its operations.

#### **Article 21. Relationship with the Board of Directors**

The Supervisory Board maintains an independent relationship with the Board of Directors and performs the function of supervising its activities.

### **Chapter VII**

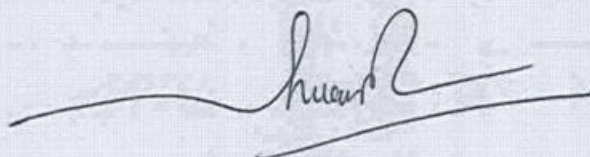
#### **IMPLEMENTATION PROVISIONS**

#### **Article 22. Effectiveness**

1. These Regulations on the Operations of the Supervisory Board of Gia Lai Water Supply and Sewerage Joint Stock Company consist of 07 Chapters and 22 Articles.
2. These Regulations shall take effect from the date they are approved by the General Meeting of Shareholders of the Company.
3. The Supervisory Board, the Board of Directors, the Executive Management, and relevant individuals and departments shall be responsible for the implementation of these Regulations.
4. Matters not covered in this Regulation shall be governed by the Company's Charter. In cases where laws and regulations relating to the operation of the Board of Directors/Supervisory Board are not provided for in this Regulation, or where new legal provisions differ from those stipulated herein, such legal provisions shall prevail and be applied to regulate the operations of the Board of Directors/Supervisory Board.

**ON BEHALF OF THE SUPERVISORY BOARD  
HEAD OF THE SUPERVISORY BOARD**

*(Signature, full name and seal)*



**HO THI XUAN**

**INFORMATION DISCLOSURE REGULATIONS**

**GIA LAI WATER SUPPLY SEWERAGE JOINT STOCK COMPANY**



## TABLE OF CONTENTS

CHAPTER I: GENERAL PROVISIONS .....	1
Article 1. Purpose .....	1
Article 2. Scope of Regulation and Subjects of Application .....	1
Article 3. Interpretation of Terms .....	1
Article 4. Principles of Information Disclosure .....	2
Article 5. Persons Responsible for Information Disclosure .....	2
Article 6. Means of Reporting and Information Disclosure .....	3
Article 7. Temporary Suspension of Information Disclosure .....	3
 CHAPTER II: CONTENTS OF INFORMATION DISCLOSURE .....	 3
Article 8. Periodic Information Disclosure .....	3
Article 9. Extraordinary Information Disclosure .....	4
Article 10. Information Disclosure upon Request .....	6
Article 11. Disclosure of Other Activities .....	7
Article 12. Information Disclosure by Other Subjects .....	7
Article 13. Disclosure of Information on Public Tender Offers .....	8
Article 14. Voluntary Information Disclosure by the Company .....	8
 CHAPTER III: PROCEDURES AND RESPONSIBILITIES FOR INFORMATION DISCLOSURE .....	 9
Article 15. Procedures for Information Disclosure to Shareholders, Investors, and Competent Authorities .....	9
 CHAPTER IV: ORGANIZATION OF IMPLEMENTATION .....	 10
Article 16. Responsibilities of the Department/Person in Charge of Information Disclosure .....	10
Article 17. Responsibilities of Relevant Units/Departments .....	11
Article 18. Implementation Provisions .....	11



## **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.	
---	--	--

#### 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	<b>Information Disclosure Department / Responsible Person:</b> 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	<b>Directly responsible unit/department and related parties (if any):</b> 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	<b>Information Disclosure Department / Responsible Person:</b> v Review the content of periodic documents and reports before disclosure; v Ensure that the documents and reports are complete and timely.



<b>Step 4 – Information Disclosure</b>	<b>Information Disclosure Department / Responsible Person:</b> 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.
<b>Step 5 – Archiving</b>	<b>Information Disclosure Department, Document/Archive Department, and other relevant departments:</b> Store all disclosed information completely and timely in accordance with regulations.

#### **b. Disclosure of Unusual Information**

<b>Process</b>	<b>Responsible Department / Party</b>
<b>Step 1 – Notification of Unusual Information</b>	<b>Related units/departments/individuals or organizations:</b> 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.
<b>Step 2 – Provision of Unusual Information to be Disclosed</b>	<b>Related units/departments/individuals or organizations:</b> 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.
<b>Step 3 – Review of Content</b>	<b>Information Disclosure Department / Responsible Person:</b> 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.
<b>Step 4 – Information Disclosure</b>	<b>Information Disclosure Department / Responsible Person:</b> 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.
<b>Step 5 – Archiving</b>	<b>Information Disclosure Department, Document/Archive Department, and other relevant departments:</b> 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**