

DECISION

Re: Promulgation of the Regulation on Information Disclosure of DIC Group.

**BOARD OF DIRECTORS
DEVELOPMENT INVESTMENT CONSTRUCTION J.S.C**

Pursuant to:

- Pursuant to the Charter on Organization and Operation of DIC Group;
- Pursuant to the Regulation on Internal Governance of DIC Group;
- Pursuant to the Regulation on Operation of the Board of Directors (BOD) of DIC Group;
- Pursuant to the Minutes No. 109/BB-DIC Group-HĐQT dated June 30, 2025 of the BOD of DIC Group.

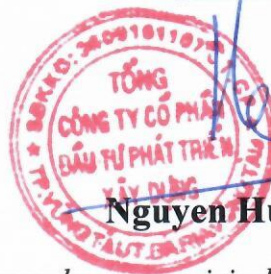
DECIDES:

- Article 1.** Enclosed with this Decision is the Regulation on Information Disclosure of DIC Group.
- Article 2.** This Decision takes effect on June 30, 2025. It replaces and terminates Decision No. 67/QĐ-DICGroup-HĐQT dated June 10, 2022 of the Board of Directors regarding the promulgation of DIC Group's Regulation on Information Disclosure.
- Article 3.** Members of the BOD, Members of the Board of Management, Chief Accountant, Directors of Departments/Branches and equivalent positions, Division Managers, Heads of subsidiaries, and relevant organizations/individuals are obliged to execute this Decision.

Recipients:

- As Article 3;
- Archived: AD.

**OBO. THE BOARD OF DIRECTORS
CHAIRMAN**



Nguyen Hung Cuong

(NOTICE: This Decision is a translation of the Vietnamese language original for convenience purposes only, and in the event of any discrepancy, the Vietnamese language original shall prevail.)



DEVELOPMENT INVESTMENT CONSTRUCTION J.S.C



**REGULATION
ON INFORMATION DISCLOSURE
OF DIC GROUP**

(Promulgated with Decision No.: 32/QĐ-DIC Group-HĐQT dated 30/06/2025)

Vung Tau, June 2025

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Vung Tau, June 30, 2025

**REGULATION ON INFORMATION DISCLOSURE
OF DEVELOPMENT INVESTMENT CONSTRUCTION J.S.C**

(Promulgated with Decision No. 32/QĐ-DIC Group-HĐQT dated 30/06/2025)

**CHAPTER I
GENERAL PROVISIONS**

Article 1. Scope and disclosing entities

1. Scope: This Regulation stipulates the information disclosure of Development Investment Construction J.S.C (DIC Group) on Vietnam’s securities market in compliance with applicable laws and internal regulations of DIC Group.

2. Disclosing entities:

- This Regulation applies to all members of the Board of Directors, the Board of Management, managers of DIC Group, divisions/departments, branches, units, and individuals under DIC Group (hereinafter referred to as “relevant departments”).
- DIC Group’s internal persons and their affiliated persons.
- Investors subject to information disclosure as prescribed by law: Organizations, individuals, or affiliated parties owning 5% or more of DIC Group’s outstanding voting shares.
- Organizations, individuals making tender offers of DIC Group’s shares.
- Other organizations or individuals subject to information disclosure or involved in information disclosure activities on the securities market

For matters not stipulated in this Regulation, relevant legal provisions shall apply.

Article 2. Definitions and abbreviations

1. In this Regulation, the terms below are construed as follows:

- a) *Development Investment Construction J.S.C*: referred to as “DIC Group”, with headquarters at 15 Thi Sach Street, Thang Tam Ward, Vung Tau City, Ba Ria – Vung Tau Province.
- b) *Regulation* refers to this Regulation on Information Disclosure.



- c) *Enterprise Law* means Law on Enterprises No. 59/2020/QH14 dated June 17, 2020 and its amendments and supplements.
- d) *Securities Law* means Law on Securities No. 54/2019/QH14 dated November 26, 2019 and its amendments and supplements.
- e) *Circular 96* refers to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance providing guidelines on information disclosure on the securities market.
- f) *Public company* means a joint stock company as defined in Clause 1, Article 32 of the Securities Law.
- g) *Large-scale public company* means a public company with equity of VND 120 billion or more, as shown in the latest audited annual financial statement.
- h) *Shareholder* refers to a shareholder of DIC Group
- i) *DIC Group's Charter* means the Charter on organization and operation of DIC Group, including all amendments duly approved by the General Meeting of Shareholders at each relevant time.
- j) *Enterprise managers* include the Chairman of the Board of Directors, Vice Chairman of the BOD, BOD members, General Director, Deputy General Director, Chief Financial Officer, Chief Accountant, and other managerial positions approved by the BOD (the appointment decision must specify that such positions are enterprise managers authorized to act on behalf of DIC Group in signing DIC Group's transactions)
- k) *Affiliated persons* are individuals or organizations defined in Clause 23, Article 4 of the Enterprise Law and Clause 46, Article 4 of the Securities Law.
- l) *Disclosure date* means the date on which the information appears on one of the information disclosure media specified in Clause 1, Article 7 of this Regulation.
- m) *Reporting date* means the date on which information is sent by fax or email, or the date on which information is received on the media of the State Securities Commission and Stock Exchange, or the date on which State Securities Commission and Stock Exchange receive written report, whichever comes first.
- n) *Internal persons* of DIC Group include:
- Members of the Board of Directors;
 - General Director, Deputy General Directors, Chief Financial Officer, Chief Accountant, or equivalent managerial positions elected by the General Meeting of Shareholders or appointed by the Board of Directors;
 - Members of the Audit Committee;
 - Legal representative, Person authorized to disclose information;



- Secretary of the Board of Directors, Person in charge of corporate governance.
2. In this Regulation, the abbreviations below are construed as follows:
- a. DIC Group : Development Investment Construction J.S.C.
 - b. GMS : General Meeting of Shareholders of DIC Group.
 - c. BOD : Board of Directors of DIC Group.
 - d. BOM : Board of Management of DIC Group.
 - e. GD : General Director of DIC Group.
 - f. Deputy GD : Deputy General Director.
 - g. SSC : State Securities Commission.
 - h. SE : Stock Exchange.
 - i. VSDC : Vietnam Securities Depository and Clearing Corporation.
 - j. ID : Information Disclosure.
 - k. ID Representative : Information Disclosure Representative.

Article 3. Principles of information disclosure

1. Information disclosed must be adequate, accurate and timely in accordance with the legal regulations and DIC Group's internal regulations. Disclosure of individual or organizational information including: citizen identity card, identity card, military identity card, unexpired passport, domestic/foreign organization registration number, contact address, permanent address, telephone number, fax number, email, securities trading account number, securities depository account number, bank account number, and trading code of foreign investor or business entity of which over 50% of charter capital is held by foreign entities, shall be disclosed if agreed by that individual or organization.
2. The disclosing entities are legally responsible for the information they disclose. In case of changes to the disclosed information, disclosing entity must promptly and adequately disclose these changes and reasons for changes.
3. When disclosing information, the disclosing entities mentioned in Clause 2, Article 1 of this Regulation must simultaneously send reports on information disclosure, including adequate information as prescribed, to SSC and SE at which the securities are listed or registered. In case the information disclosed includes personal information mentioned in Clause 1 of this Article and the disclosing entity refuses to disclose these personal information, 02 documents, including a document containing adequate personal information and the other does not contain such personal information, shall be sent to the SSC and SE for disclosure.



4. DIC Group's information shall be disclosed by legal representative or the person authorized to disclose information. An individual's personal information shall be disclosed by himself/herself or his/her attorney-in-fact. Information shall be disclosed by persons in charge as prescribed in Article 5 of this Regulation.

5. Disclosed information shall be retained as prescribed in this Regulation as follows:

a) Periodic disclosure information and information about registration of public companies must be retained in hard copy form (if any) and electronic form for at least 10 years. The information must be retained and accessible on DIC Group's website for at least 05 years;

b) Extraordinary disclosure information upon request or other activities must be retained and accessible on DIC Group's website for at least 05 years.

Article 4. The languages of information disclosure

1. The languages of information disclosure used by DIC Group on the stock market are Vietnamese and English

2. English disclosures shall be made simultaneously on the SE's electronic information portal and DIC Group's official website.

3. English disclosure must be consistent with the Vietnamese version. If there is any difference or misinterpretation, the Vietnamese version shall prevail.

Article 5. Information disclosure representative

1. DIC Group's information must be disclosed by the Legal representative or the Person authorized to disclose information. The Legal representative shall assume responsibility for the adequacy, accuracy and timeliness of information disclosed by the Person authorized to disclose information. In case information needs to be disclosed but both the Legal representative and the Person authorized to disclose information are absent, the member holding the highest position of the Board of Management shall take charge of information disclosure.

2. In case DIC Group changes the Legal Representative or the Person authorized to disclose information, DIC Group must disclose this information within 24 hours from the effective time of the appointment, authorization or replacement of the information disclosure representative.

Article 6. Media of information disclosure

1. The media of information disclosure and reporting includes:

- DIC Group's website;
- SSC's information disclosure system;
- The SE's media of information disclosure includes: the reporting and information disclosure system and the official website of the SE. Specifically:



- + For hard copy documents: Valid documents are either originals or certified copies.
- + For electronic documents: Electronic data must be sent to the SE via the registered email address or through other means as prescribed by the SE. The maximum file size for electronic data is 18 MB. If the file size exceeds this limit, a hyperlink to the website where the full disclosure content is published must be provided.
- VSDC's website;
- Other means of mass media as prescribed by law (printed newspapers, online newspapers, etc.).

Information disclosure on the information disclosure system of SSC and the website of SE shall comply with guidelines given by SSC and SE.

2. DIC Group is required to establish a website as follows:

- a) DIC Group must report the website establishment to the SSC and the SE, and publish address of the established website and any changes thereof within 03 working days from the completion of the website establishment or occurrence of such changes;
- b) The website must contain business lines and information to be published on the National Business Registration Portal in accordance with the Enterprises Law and any changes thereof; have a separate page for relationship with shareholders (investors), on which the Company's Charter, Regulation on information disclosure, Regulation on internal governance (if any), Regulation on the operation of the BOD, Prospectus (if any), periodic or extraordinary information disclosure, and other activities must be published in accordance with Circular 96;
- c) The website must display the information publishing time and ensure that investors can search and access data on the website.

3. DIC Group is not required to send hard copies of information disclosure to the SSC and SE in case documents have been disclosed on all of the media prescribed in Clause 1 and Clause 2 of this Article and comply with regulations of the Law on electronic documents.

CHAPTER II

INFORMATION DISCLOSURE OF DIC GROUP

Article 7. Periodic information disclosure

1. A public company must disclose its annual financial statements audited by an accredited audit organization according to the following rules:

- a) The financial statements must include adequate reports, appendixes and notes as prescribed in corporate accounting laws; DIC Group must disclose 02 types of financial



statements: separate annual financial statements and consolidated annual financial statements in accordance with corporate accounting laws;

b) DIC Group must disclose information about audited annual financial statements, including the auditor's report on the audit of such financial statements and the company's explanation about any qualified opinions on financial statements;

c) Annual financial statements disclosure deadlines: DIC Group must disclose audited annual financial statements within 10 days from the date the audit firm signs the audited financial statements, but no later than 90 days from the end of the fiscal year.

2. DIC Group must disclose semi-annual financial statements which have been reviewed by accredited audit firms.

a) Semi-annual financial statements must be complete interim financial statements which are prescribed in the Accounting Standard "Interim financial statements", contain financial figures in 06 first months of the fiscal year of the company, and are prepared according to Point a Clause 1 Article 7 of this Regulation;

b) Semi-annual financial statements must be reviewed according to Standard on review of financial statements. The full text of the semi-annual financial statements shall be disclosed together with the review conclusions and the company's explanation about any qualified review conclusion;

c) Semi-annual financial statements disclosure deadlines: DIC Group must disclose reviewed semi-annual financial statements within 5 days from the date the audit firm signs the reviewed financial statements, but no later than 60 days from the end of the first 6 months of the fiscal year.

3. DIC Group must disclose quarterly financial statements or reviewed quarterly financial statements (if any).

a) Quarterly financial statements must be complete interim financial statements which are prescribed in the Accounting Standard "Interim financial statements" and prepared according to Point a Clause 1 Article 7 of this Regulation;

b) The full text of the quarterly financial statements or reviewed quarterly financial statements (if any) shall be disclosed together with the review conclusions and the company's explanation in case qualified review conclusions are given to the reviewed quarterly financial statements;

c) DIC Group must disclose the quarterly financial statements within 30 days from the end of the quarter. DIC Group must disclose the reviewed quarterly financial statements (if any) within 5 days from the date the audit firm signs the review report and within 45 days from the end of the quarter.



4. When disclosing information about financial statements specified in Clauses 1, 2 and 3 of this Article, DIC Group shall be required to provide explanation from the occurrence of any of the following events:

a) After-tax profit shown in the income statement of the reporting period increases/decreases by at least 10 compared to that of the same reporting period in the previous year;

b) After-tax profit in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa;

c) After audit or review, after-tax profit of the reporting period varies by at least 5% and is changed from a loss to a profit, or vice versa.

d) DIC Group must provide explanation about the events in Clause 4 of this Article based on the financial statements of the parent company and consolidated financial statements.

5. DIC Group must prepare annual report according to the form prescribed in Appendix IV issued together with Circular 96 and disclose it within 20 days from the date of disclosure of audited financial statements, but no later than 110 days from the end of the fiscal year. Financial information included in the annual report must correspond to those in the audited annual financial statements.

6. Information disclosure about annual General Meeting of Shareholders

a) At least 21 days before the opening date of the GMS, DIC Group shall disclose on the company's website and the websites of SSC and SE of information about the meeting of the GMS. The disclosure must include direct links to all meeting documents, including invitation to the GSM, meeting agenda, votes, meeting documents and draft resolution on each issue in the agenda. Documents of the GMS must be updated with amendments (if any);

b) Minutes and resolution of the annual GMS and enclosed documents must be disclosed within the time limit prescribed in Point c Clause 1 Article 7 of this Regulation.

7. DIC Group must disclose information about the periodic corporate governance report within 30 days from the end of the first 6 months and the end of the calendar year. The report must include:

+ One (01) full report containing all information according to the form prescribed in Appendix V issued together with Circular 96;

+ One (01) report according to the form prescribed in Appendix V issued together with Circular 96, excluding personal information, for the purpose of information disclosure;

+ One (01) report using form CBTT/SGDHCM-03 issued by the SE;



+ One (01) electronic data file in excel format.

Article 8. Extraordinary information disclosure

1. DIC Group must disclose extraordinary information within 24 hours from the occurrence of one of the following events:

- a) DIC Group's account at a bank or foreign branch bank is frozen at the request of a competent authority or when the payment service provider suspects a fraud or illegal activities relevant to the account; the account is unfrozen;
- b) DIC Group receives a decision from a competent authority or issues a decision on suspension of part or all of business operation; changes to the enterprise registration information; revocation of the enterprise registration certificate; revision, suspension or revocation of the license for establishment and operation or operating license;
- c) Decisions of an extraordinary GMS are ratified. Documents to be disclosed include: The resolution of the GMS, the minutes of the GMS and enclosed documents, resolution or vote counting records (in case of shareholders' written opinions). If the GMS approves the delisting, the public company shall disclose information about such delisting and ratio of yes votes of non-majority shareholders;
- d) DIC Group's decision to repurchase shares or sell treasury stocks; the date of exercising the right to purchase shares of bondholders, or the date of conversion of convertible bonds into shares; decisions on overseas offering of securities and decisions relevant to the offering and issuance of securities;
- đ) Decisions on dividend ratio, form and time of dividend payment; decisions on stock split and reverse stock split;
- e) Decisions on the enterprise's reorganization (full or partial division, consolidation, merger or conversion of enterprise), dissolution or bankruptcy; changes in tax identification number, company's name or seal; relocation; establishment or closure of head office, branches, factories or representative offices; promulgation or revisions to the company's charter; strategies, medium-term development plans and annual business plans of DIC Group;
- g) Decisions on change of accounting period, accounting policies (except change of accounting policies due to changes in laws); notification that the audit enterprise has signed the contract for audit of annual financial statements or change of audit enterprise (after having signed the contract); cancellation of the signed audit contract;
- h) Decisions on capital contribution or acquisition of stakes in a company resulting in it becoming a subsidiary or associate company, or divestment of stakes causing it to no longer be considered a subsidiary or associate company, or the dissolution of a subsidiary or associate company;



j) Decisions of the GMS or the BOD on ratification of contracts/transactions between DIC Group and internal persons or their affiliated persons or affiliated persons of DIC Group;

k) Changes in voting shares. Deadlines for information disclosure are as follows:

If DIC Group issues additional shares or converts bonds or preference shares into shares, the time limit for information disclosure shall be counted from the date on which the company submits the report to SSC on issuance or conversion results in accordance with regulations of the law on issuance of securities;

If DIC Group repurchases the company's shares or sells treasury stocks, the time limit for information disclosure shall be counted from the date on which the company submits a report on transaction results in accordance with regulations;

If DIC Group repurchases shares from employees in accordance with the regulations on employee share ownership or repurchases odd-lot shares at request of shareholders, DIC Group shall disclose information within 10 first days of the month based on completed transactions and update information up to the disclosure date;

l) DIC Group changes, appoints, re-appoints or dismisses internal persons; receives resignation letters from internal persons (effective dates must be disclosed in accordance with the Enterprises Law and DIC Group's Charter). DIC Group shall also send the curriculum vitae of internal persons, made according to the form in Appendix III issued together with Circular 96, to the SSC and SE;

m) Decisions on purchase/sale of assets or transactions exceeding 15% of the company's total assets according to the latest audited annual financial statements or latest reviewed semi-annual financial statements. If the public company is a parent company, the consolidated financial statements shall be used;

n) Any charge against DIC Group or DIC Group's internal person; decision on detention or criminal prosecution against DIC Group's internal person;

o) Effective court judgments or decisions on DIC Group's operation; decisions on imposition of penalties for tax offences;

p) The court's notice of receipt of DIC Group's bankruptcy petition;

q) Upon receipt of any event or information that may affect DIC Group's securities prices, DIC Group is required to confirm or correct such event or information;

r) Occurrence of any event that considerably affects DIC Group's business or corporate governance;

s) Approval or cancellation of listing at a foreign stock exchange;

t) Decision on increasing or decreasing of charter capital;



u) Decision on investment in an organization, project, borrowing, lending or another transaction whose value is at least 10% of total assets of DIC Group according to the latest audited annual financial statements or latest reviewed semi-annual financial statements (or the consolidated financial statements if the public company is a parent company);

v) Decision on capital contribution worth at least 50% of charter capital of an organization (determined according to the charter capital of that organization before receipt of contributed capital).

2. When disclosing information prescribed in Clause 1 of this Article, DIC Group must specify the event, reasons and remedial solutions (if any).

3. Disclosure of information about the extraordinary GMS or ratification of resolution of the GMS in the form of shareholders' written opinions:

a) Information about the extraordinary GMS is disclosed in accordance with Clause 6 Article 7 of this Regulation;

b) In case the GMS' opinions are collected in writing, at least 10 days before the deadline for returning the written opinion forms, unless a longer period is specified in the company's Charter, DIC Group must disclose this information on the company's website and concurrently send to all shareholders the written opinion form, the draft resolution of the GMS, and explanatory documents related to the draft resolution.

4. Information disclosure on the record date for exercising rights of existing shareholders:

a) The public company shall disclose information about the expected record date for exercising rights of existing shareholders at least 10 days before the expected record date, except in the case prescribed in Point b of this Clause;

b) The public company shall disclose information about the expected record date for exercising rights of existing shareholders to attend the GMS at least 20 days before the expected record date.

5. If the audit organization gives qualified opinions or review conclusions on financial statements or the financial statements are given retroactive adjustments, DIC Group must disclose information about such audit opinions, review conclusions or retroactive adjustments to the financial statements within the deadlines prescribed in Clause 1 Article 10, Clause 2 and Clause 3 Article 14 of Circular 96.

6. Information disclosure in other special cases: After change of the accounting period, the public company shall disclose its financial statements for the period between 02 accounting periods of the old and new fiscal years, in accordance with corporate accounting laws within 10 days from the day on which the auditor's report is signed by the audit organization and within 90 days from the beginning of the new fiscal year.



Article 9. Information disclosure upon request

1. DIC Group must disclose information within 24 hours from the time of receiving a request from the SSC or the Ho Chi Minh City Stock Exchange in the following events:

- a) Any event that seriously affects the legitimate interests of investors.
- b) There is information about DIC Group that significantly affects the stock prices and has to be verified.
- c) When share prices hit upper/lower limits for five (05) consecutive sessions or more, DIC Group must report and disclose all information affecting price volatility.

2. Information to be disclosed on request must be disclosed together with the event requested by SSC and SE, reasons and DIC Group's assessment of authentication of that event, and remedial solutions (if any)

Article 10. Information disclosure about other activities of a public company

1. Information disclosure on offering, issuance, listing, trading registration, and report on the use of proceeds

DIC Group, when conducting private placements, public offerings, securities issuance, listing, and trading registration, shall fulfill obligation to disclose information regarding such offering, issuance, listing, trading registration activities, and report on the use of proceeds in accordance with the provisions of the laws on securities offering, issuance, listing, and trading registration.

2. Information disclosure on foreign ownership ratio

DIC Group must disclose the company's maximum foreign ownership ratio and any changes therein on DIC Group's website, the websites of the SE and VSDC, and the information disclosure system of the SSC in accordance with regulations of Securities Law guiding foreign investment activities on Vietnam's stock market.

3. Information disclosure on share repurchase and sale of treasury stocks

If DIC Group repurchases the company's shares or sells treasury stocks, DIC Group shall disclose information in accordance with regulations on share repurchase and sale of treasury stocks.

In case of a share repurchase, after all of repurchased shares are fully paid for, if the total assets in DIC Group's accounting books is reduced by more than 10%, the company shall send a notification to all of the company's creditors and disclose information within 15 days from the payment date.

4. DIC Group shall submit the List of state shareholders, strategic shareholders, major shareholders, and treasury shares according to the latest shareholder register to the SE, with the following reports:

- + One (01) report using form CBTT/SGDHCM-04 attached to this Regulation;



- + One (01) electronic file in excel format;
- + Submission deadlines: Quarterly, based on shareholder records finalized as of the reference dates of February 28, May 31, August 31, and November 30, to be submitted to the SE no later than March 10, June 10, September 10, and December 10, respectively.

CHAPTER III

INFORMATION DISCLOSURE OF CORPORATE BOND ISSUERS FOR PUBLIC OFFERING AND LISTED CORPORATE BOND ORGANIZATIONS

Article 11. Information disclosure of DIC Group on the public offering of corporate bonds

1. The corporate bond issuer must disclose information regarding the public offering of corporate bonds in accordance with the laws and regulations on public offerings of corporate bonds.
2. The corporate bond issuer must disclose information on the following contents:
 - a) Periodic information disclosure must include the audited financial statements by an approved audit firm, the annual report, and the Resolution of the Annual General Meeting of Shareholders (for issuers that are joint-stock companies), starting from the end of the bond offering until the completion of bond settlement, in accordance with Clauses 1, 5, and 6 of Article 7 of this Regulation;
 - b) In cases funds are raised for investment projects, the issuer must conduct the periodic information disclosure on the audited report on the use of proceeds from the bond offering, as well as a progress report on the use of proceeds, from the end of the bond offering until the completion of bond settlement or the full disbursement of the raised capital, whichever comes first, detailed as below:

The corporate bond issuer must provide a detailed explanation of the use of proceeds from the bond offering in the audited financial statements, or simultaneously disclose the audited report on the use of proceeds along with the audited financial statements, and report such information at the Annual General Meeting of Shareholders;

Every 6 months, the issuer must disclose information on the progress of the use of proceeds from the bond offering within 05 working days from the end of the reporting period;
 - c) The corporate bond issuer must disclose information on the status of principal and interest payments for bonds according to the form in Appendix VI issued together with Circular 96, within 30 days from the end of the first half of the year and the end of the calendar year.



- d) Extraordinary information disclosure must be conducted when any of the events stated in Clause 1, Article 8 of this Regulation occurs, with a clear statement of the event, its cause, and any remedial measures (if any);
- đ) In the case of a non-mandatory convertible bond issuance, the issuer must send an announcement to each bondholder and disclose information regarding the timeframe, conversion ratio, price, and registration location at least 01 month before the bond conversion date;
- e) Information disclosure as stated in Article 9 of this Regulation.

CHAPTER IV INFORMATION DISCLOSURE BY OBLIGATED ENTITIES

Article 12. Information disclosure by majority shareholders, groups of affiliated persons holding at least 5% of voting shares of DIC Group; groups of related foreign investors holding at least 5% of voting shares of an issuer

1. Within 05 working days from the day on which organizations and individuals become or are no longer major shareholders of DIC Group, they must disclose information and submit transaction reports to DIC Group, the SSC, and the SE (for listed or registered securities), according to the form in Appendix VII issued together with Circular 96.
2. Within 05 working days from the day on which holdings by major shareholders of DIC Group vary by more than 1% of its voting shares, they must disclose information and submit reports to DIC Group, the SSC, and the SE (for listed or registered securities) according to the form in Appendix VIII issued together with Circular 96.
3. The time of becoming or ending a major shareholder, or change in holding of shares by more than 1% as stated in Clauses 1 and 2 of this Article, must be determined from the transaction completion date in accordance with Clause 12, Article 3 of Circular 96.
4. The provisions in Clauses 1, 2, and 3 of this Article must also apply to groups of related persons holding at least 5% of the voting shares of DIC Group, and to groups of related foreign investors holding at least 5% of the voting shares of an issuer. Groups of related foreign investors holding at least 5% of the voting shares of an issuer must disclose information using the forms prescribed in Appendix IX and Appendix X issued together with Circular 96, based on the total number of shares held by the groups of foreign investors.
5. Provisions in Clauses 1, 2, 3 and 4 of this Article must not apply to entities that do not actively conduct transactions in cases where changes in the holding ratio of voting shares arise from DIC Group's shares repurchase or additional share issuances.



6. DIC Group must disclose on the website within 03 working days from the receipt of reports on changes in the ownership ratio of shares, fund certificates by entities stated in this Article.

Article 13. Information disclosure by internal persons and their affiliated persons

1. Internal persons of DIC Group (hereinafter referred to as “internal persons”) and their affiliated persons (hereinafter referred to as “affiliated persons”) must disclose information and submit reports to the SSC, the SE (for listed or registered shares and listed public fund certificates), DIC Group before and after transactions in case the estimated value of transactions conducts at least VND 50 million in a single day, or at least VND 200 million within a month calculated based on the par value (of shares, convertible bonds, and fund certificates), the latest offering price (of covered warrants), or the transfer price (of rights to buy shares, convertible bonds, or fund certificates), including transactions not conducted through the trading system of the SE (such as gifting, donation, inheritance, transfer, or receipt of securities and other similar cases), as specifically stated below:

a) At least 03 working days before the estimated transaction date, internal persons and their affiliated persons must disclose information about their expected transactions according to the form in Appendix XIII or Appendix XIV issued together with Circular 96, except in cases where a securities company, being an affiliated person of an internal person of the listed or registered organization, implements transactions in accordance with Clause 2 or Clause 3, Article 9a of Circular No. 120/2020/TT-BTC.

In cases transactions are implemented in accordance with Clause 4, Article 9a of Circular No. 120/2020/TT-BTC, the exemption from information disclosure must apply to transactions executed within 4 working days from the date the shares are credited to the proprietary trading account of the securities company.

b) A transaction must be conducted within 30 days from the registration date. Internal persons and affiliated persons must conduct transactions according to the time limit, volume, and value disclosed by the SE, and conduct the first transaction on the transaction date following the date of information disclosed by the SE;

c) In the case of purchase in offerings of shares, fund certificates, or public tender offers, the disclosing entities stated in this Article must be exempt from the obligations in Point b of this Clause and comply with regulations on offering, issuance, and public tender offer;

d) Internal persons and affiliated persons are not allowed to simultaneously register, perform the purchase and sell of shares, rights to buy shares, convertible bonds, rights to buy convertible bonds, fund certificates, rights to buy fund certificates, or covered warrants within the same transaction period, and shall only register and perform the next transaction after submitting reports on the previous transaction;



đ) Within 05 working days from the transaction completion date (in case the transaction ends before the registered deadline) or from the end of the estimated transaction period, internal persons and affiliated persons must disclose information regarding the transaction results and provide an explanation for the failure to complete the transaction or to fully execute the registered volume (if any), in accordance with the form specified in Appendix XV or Appendix XVI issued with Circular 96;

e) Internal persons and affiliated persons who are the disclosing entities stated in this Clause and also the disclosing entities stated in Article 12 of this Regulation must only disclose information as internal persons and affiliated persons.

2. Internal persons and affiliated persons who are not the disclosing entities stated in Clause 1 of this Article but are the disclosing entities stated in Article 12 of this Regulation must only disclose information according to Article 12 of this Regulation.

3. The regulations in Points a, b, and d, Clause 1 of this Article must not apply to securities companies that make forced selling of shares of their clients who are internal persons of DIC Group or their affiliated persons.

4. After registration of transaction, if registered entities are no longer internal persons of DIC Group or their affiliated persons, they must still report and disclose information as stated in Clause 1 of this Article.

5. When the parent company, political organizations, socio-political organizations (such as trade unions, youth unions, etc.), individuals holding other managerial positions as stated in the Charter of DIC Group conduct transactions in securities of DIC Group, they must disclose information as internal persons and affiliated persons.

6. Within 03 working days from the receipt of reports on securities transactions from internal persons and their affiliated persons as stated in this Article, DIC Group must disclose information on the company's website.

Article 14. Information disclosure regarding public tender offers

Information disclosure regarding public tender offers must be implemented in accordance with Chapter II, Section 7 of Decree No. 155/2020/NĐ-CP, Section 2 of Circular No. 118/2020/TT-BTC dated December 31, 2020, issued by the Minister of Finance, which provides guidance on certain provisions related to public offerings, securities issuance, public tender offers, share buybacks, registration of public companies, and the cancellation of public company status (Circular No. 118/2020/TT-BTC), and Article 35 of Circular No. 96/2020/TT-BTC, as detailed below:

1. In cases DIC Group is the target company of a public tender offer, it must disclose information regarding the tender offer in accordance with Clause 2, Article 86 and Article 87 of Decree No. 155/2020/NĐ-CP.

2. Organizations and individuals conducting a public tender offer for listed or registered-for-trading shares and closed-end fund certificates of DIC Group must



disclose information regarding the public tender offer transaction in accordance with Clause 3 Article 89, Clause 1 Article 93, and Clause 2 Article 95 of Decree No. 155/2020/NĐ-CP. The public tender offer announcement must follow the form in Appendix No. 20 issued together with Circular No. 118/2020/TT-BTC.

3. Organizations and individuals conducting a public tender offer must disclose information on the adjustment of the tender offer price in accordance with Point c, Clause 1, Article 91 of Decree No. 155/2020/NĐ-CP.

4. Organizations and individuals withdrawing a public tender offer for listed or registered-for-trading shares and closed-end fund certificates of DIC Group must disclose information in accordance with Clause 4, Article 92 of Decree No. 155/2020/NĐ-CP.

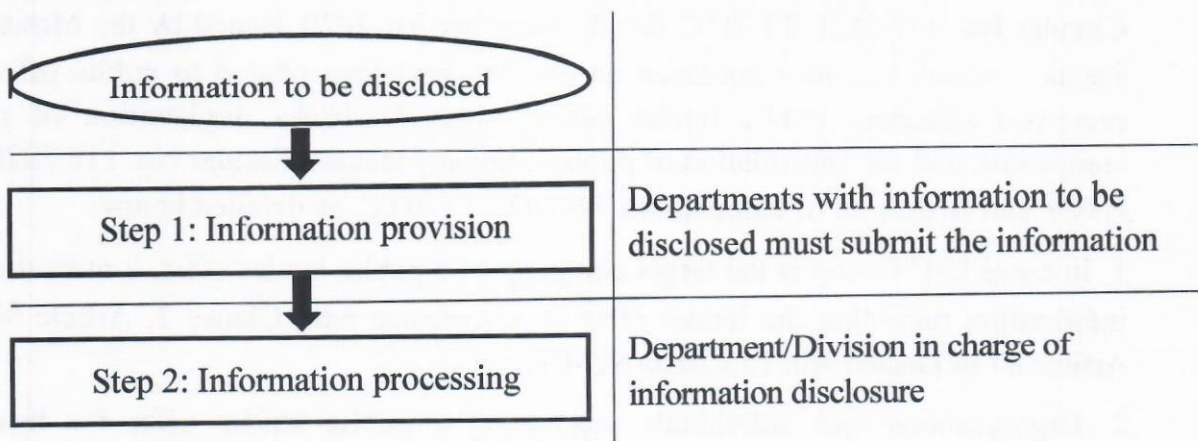
5. Organizations and individuals conducting a public tender offer for listed or registered-for-trading shares and closed-end fund certificates of DIC Group must disclose information on the continuation of the public tender offer in accordance with Article 94 of Decree No. 155/2020/NĐ-CP.

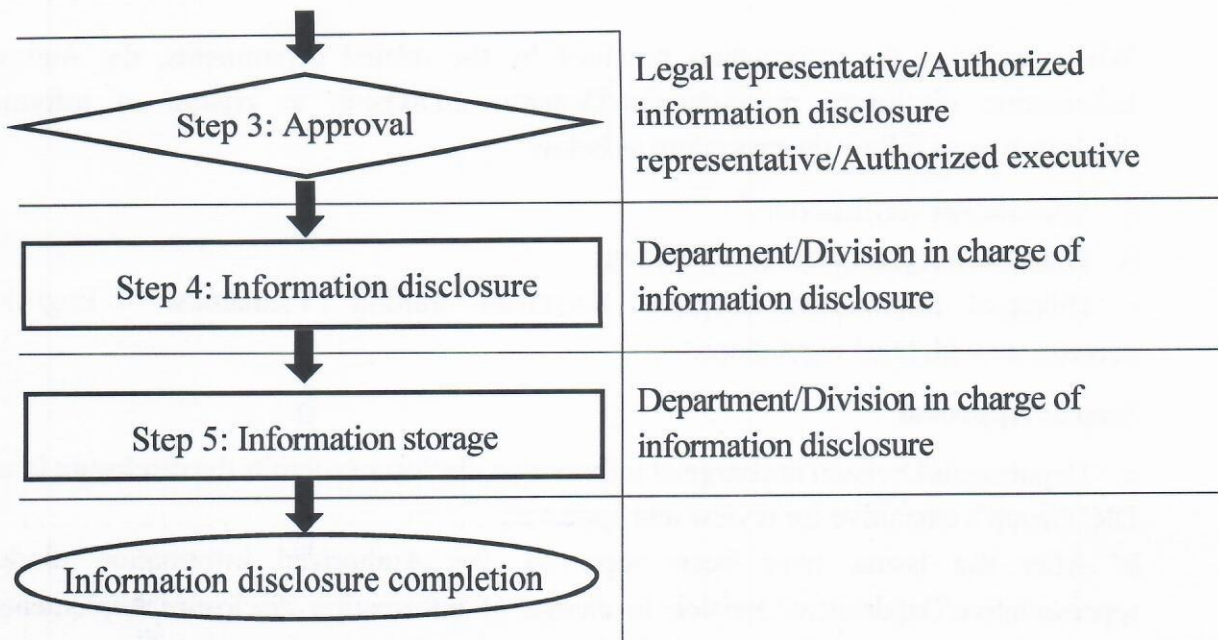
6. Organizations and individuals conducting a public tender offer are required to disclose information on the results of the public tender offer for listed or registered-for-trading shares and closed-end fund certificates of DIC Group in accordance with Article 95 of Decree No. 155/2020/NĐ-CP, and report to the SE where the information disclosure obligation arises, using the reporting form provided in Appendix 33 issued together with Circular No. 118/2020/TT-BTC.

CHAPTER V IMPLEMENTATION ORGANIZATION, ENFORCEMENT EFFECTIVENESS

Article 15. Information disclosure process

1. Information disclosure flowchart





2. The information disclosure process of DIC Group is implemented:

Step 1: Information provision

a. When information to be disclosed arises in accordance with regulations, the related departments must immediately prepare a report detailing the disclosure issues and submit the disclosure documents to the authorized information disclosure representative or the department responsible for information disclosure, within the timeline specified for each type of information (as detailed in Appendix I attached to this Regulation). The documents for information disclosure include:

- E-documents (word, excel, pdf, etc.): must be provided to the authorized information disclosure representative/Department/Division in charge of information disclosure at least 03 working days prior to the disclosure date for periodic disclosure, and no later than 10:00 AM on the disclosure date for extraordinary information disclosure to prepare bilingual (Vietnamese – English) disclosure documents and submit to DIC Group’s executive for approval.

- Hard-copy documents (02 original/valid copies): must be provided to the Authorized information disclosure representative/Department/Division in charge of information disclosure no later than 3:00 PM on the disclosure date for information disclosure implementation, uploading onto the disclosure system and sending to the SSC and the SE in accordance with applicable regulations.

b. All related departments, individuals must strictly comply with the current regulations on the timelines for submitting reports, disclosure documents to the SSC, the SE, VSDC, and for information disclosure via public media channels;

Step 2: Information processing



When receiving the information provided by the related departments, the Authorized information disclosure representative/Department/Division in charge of information disclosure must follow the procedure as below:

- a. Information verification;
- b. Disclosure regulation cross-checking;
- c. Bilingual information disclosure document drafting (Vietnamese – English) in accordance with legal regulations.

Step 3: Approval

- a. Department/Division in charge of information disclosure submits the disclosure issues to DIC Group’s executive for review and approval;
- b. After the issues have been approved, the Authorized information disclosure representative/Department/Division in charge of information disclosure implements the disclosure in accordance with regulations.
- c. In case the information disclosure representative is absent, the issues must be directly submitted to the competent authorities for decision on disclosure.

Step 4: Information disclosure

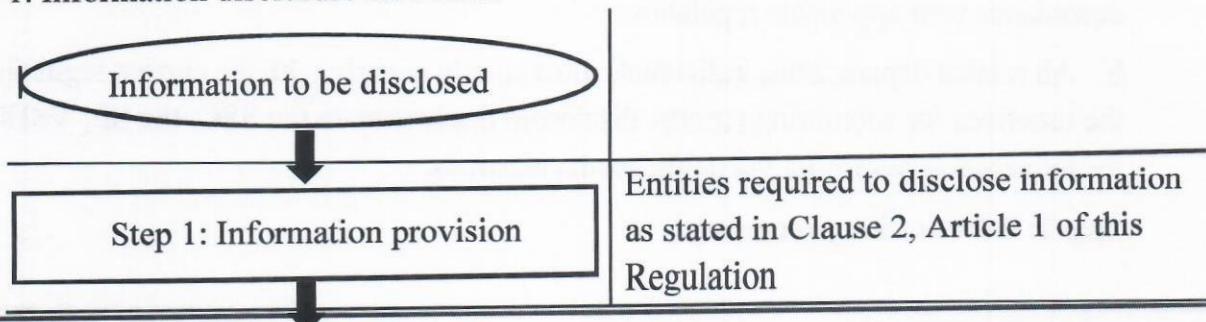
- a. Department/Division in charge of information disclosure must implement the disclosure on DIC Group’s e-information portal and submit them to the SSC, the SE, and the VSDC (if any), in full compliance with the issues, timeline requirements set by law, the SSC, the SE, and DIC Group’s internal regulations;
- b. The departments that provide the disclosed information are responsible for promptly reviewing and notifying the authorized information disclosure representative if any inaccuracies are identified, so that timely corrections can be made.

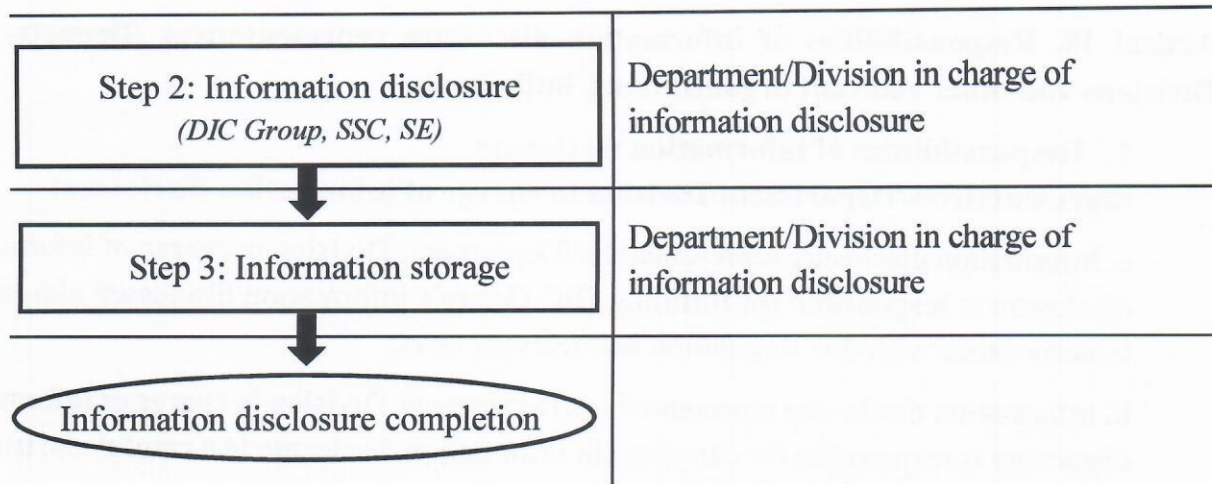
Step 5: Information storage

- a. The information, after being reported and disclosed, will be stored in the original copy at Administration Department of DIC Group and in a copy at the Department/Division in charge of information disclosure;
- b. The information storage must be implemented in accordance with Clause 5, Article 3 of this Regulation.

Article 16. Information disclosure by obligated entities

1. Information disclosure flowchart





2. Information disclosure process

Step 1: Information provision

The entities required to disclose information as stated in Clause 2, Article 1 of this Regulation must submit the information to be disclosed to DIC Group, the SSC, the SE in accordance with regulations.

Step 2: Information disclosure

Department/Division in charge of information disclosure at DIC Group receives the information, conducts a review, and discloses them on the DIC Group website.

Step 3: Information storage

- a. The information, after being reported and disclosed, will be stored in the original copy at Administration Department of DIC Group and in a copy at the Department/Division in charge of information disclosure;
- b. The information storage must be implemented in accordance with Clause 5, Article 3 of this Regulation.

Article 17. Temporary suspension of information disclosure

1. In case the information disclosure cannot be implemented on time due to force majeure events (natural disasters, fires, etc.), the authorized information disclosure representative of DIC Group must report to the SSC and the SE about the temporary suspension of information disclosure immediately after the event occurs, clearly stating the reason for the suspension of information disclosure, and simultaneously disclosing the suspension of information disclosure.
2. Immediately after the force majeure situation has been resolved, the authorized information disclosure representative of DIC Group is responsible for disclosing all the information that was previously not disclosed, in accordance with legal regulations.



Artical 18. Responsibilities of information disclosure representatives /Departments/ Divisions and other relevant organizations, individuals

1. Responsibilities of information disclosure representatives/Department/Division in charge of information disclosure:

- a. Information disclosure representatives/Department/Division in charge of information disclosure is responsible for fulfilling DIC Group's information disclosure obligations in accordance with this Regulation and relevant laws;
- b. Information disclosure representatives/Department/Division in charge of information disclosure is responsible for carrying out information disclosure in a careful and truthful manner.

2. Responsibilities for information disclosure of Departments/Divisions under DIC Group and relevant organization, individuals:

- a. Heads of relevant Departments/Divisions are responsible for accuracy and timeliness of the information provided to information disclosure representatives/Department/Division in charge of information disclosure.
- b. For extraordinary information disclosed on request in accordance with Article 8 of this Regulation, heads of Departments/Divisions/Units (in which the information arises) are responsible for proactively providing the information to the information disclosure representative/Department/Division in charge of information disclose as stipulated in Article 15 of this Regulation.
- c. Carry out other related reports on request of the BOD and the BOM to ensure the information disclosure complied with applicable regulations.

3. Responsibilities of DIC Group's subsidiary units

- a. Timely and accurately report information required for disclosure when requested by DIC Group's management.
- b. Do not disclose information to the public without the approval of the competent authorities.

Article 19. Implementation

1. All Departments, Units, and all employees within DIC Group are responsible for strictly complying with this Regulation. Any Department, Unit, or individual who violates this Regulation shall, depending on the severity of the violation and the consequences caused, be subject to corresponding disciplinary actions – ranging from warnings, salary deductions, bonus reductions, suspension from work, to dismissal – in accordance with DIC Group's regulations and relevant laws.
2. Any matters not specified in this Regulation shall be implemented in accordance with the Charter, internal regulations of DIC Group, and relevant legal provisions.
3. In the event that new legal provisions arise which are not mentioned herein and/or



differ from the terms of this Regulation, such new legal provisions shall automatically apply and govern the operations of DIC Group.

4. Should there be any changes in State policies and laws and/or requirements arising from DIC Group's management, operations, or business activities that necessitate an adjustment to this Regulation, the BOD assigns relevant Departments and Units to proactively update and report their proposals to the BOM. The BOM shall present these to the Chairman or Vice Chairman of the BOD, who shall have full authority to review and decide on appropriate amendments or supplements to ensure effective implementation.

5. During the implementation process, if any difficulties or issues arise, or if multiple provisions become no longer appropriate and require comprehensive revision or replacement, the relevant Departments and Units shall report and propose such matters to the BOM. The BOM shall submit these proposals to the BOD for review and decision on appropriate amendments, supplements, or issuance of a new Regulation./.

Recipients:

- BOD; BOM;
- Audit Committee;
- Departments/Divisions;
- Units of DIC Group;
- Archived: AD.

**OBO. BOARD OF DIRECTORS
CHAIRMAN**



Nguyen Hung Cuong



APPENDIX I
INFORMATION DISCLOSURE REQUIREMENTS

No.	Content	Deadline	Department/Division in charge of providing information
I	Periodic Information Disclosure		
1	Audited annual financial statements (Vietnamese and English)	Within 10 days from the date the audit firm signs the audited financial statements, but no later than 90 days from the end of the fiscal year.	Accounting Department
2	Reviewed semi-annual financial statements (Vietnamese and English)	Within 5 days from the date the audit firm signs the reviewed financial statements, but no later than 60 days from the end of the first 6 months of the fiscal year.	
3	Quarterly financial statements (Vietnamese and English)	Within 30 days from the end of the quarter.	
4	<p>When disclosing financial statements, explanations must be provided in the following cases:</p> <p>a) After-tax profit shown in the income statement of the reporting period increases/decreases by at least 10 compared to that of the same reporting period in the previous year;</p> <p>b) After-tax profit in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa;</p> <p>c) After audit or review, after-tax profit of the reporting period varies by at least 5% and is changed from a loss to a profit, or vice versa.</p>		
5	Annual Report, Sustainable Development Report	Within 20 days from the date of disclosure of audited financial statements, but no later than 110 days from the end of the fiscal year.	Departments/Divisions assigned in the Document Preparation Notice for Annual/Sustainable Development Reports



No.	Content	Deadline	Department/Division in charge of providing information
6	Report on corporate governance	Within 30 days from the end of the first 6 months and the end of the calendar year	Person in charge of corporate governance
7	Report on the use of proceeds from the offering	Semi-annually. Within 5 working days from the end of the reporting period	Accounting Department
8	Annual General Meeting of Shareholders		
	- Resolution on convening the AGM	24h	Secretary Committee
	- Resolution on the record date for exercising rights of existing shareholders	At least 20 days before the record date	Secretary Committee
	- Resolution/Decision on approval of AGM documents	24h	Secretary Committee
	- Disclosure of AGM documents	At least 21 days before the AGM date	Departments/Divisions assigned in the Document Preparation Notice for AGM
	- Disclosure of BOD candidates (if any)	At least 10 days before the AGM date	Departments/Divisions assigned in the Document Preparation Notice for AGM
	- Minutes and Resolutions of the AGM	24h	Secretary Committee
II	Extraordinary Information Disclosure		
1	Resolution/Decision on the securities offerings, issuance; overseas securities offerings	24h	Secretary Committee and relevant Departments/Divisions
2	DIC Group's account at a bank or foreign branch bank is frozen at the request of a competent authority or when the payment service provider	24h	Accounting Department



No.	Content	Deadline	Department/Division in charge of providing information
	suspects a fraud or illegal activities relevant to the account; the account is unfrozen		
3	Resolution/Decision on the repurchase of DIC Group's shares or sale of treasury shares	24h	Secretary Committee and relevant Departments/Divisions
4	Resolution/Decision on dividend ratio, form and time of dividend payment; stock split or reverse stock split	24h	Secretary Committee and relevant Departments/Divisions
5	Resolution/Decision on the enterprise's reorganization (full or partial division, consolidation, merger or conversion of enterprise), dissolution or bankruptcy; changes in tax identification number, company's name or seal; relocation; establishment or closure of head office, branches, factories or representative offices; promulgation or revisions to the company's charter; strategies, medium-term development plans and annual business plans	24h	Secretary Committee and relevant Departments/Divisions
6	Amended/Supplemented Business Registration Certificate or suspension/revocation of certificate	24h	HR Department
7	Resolution/Decision on change of accounting period, accounting policies (except change of accounting policies due to changes in laws); notification that the audit enterprise has signed the contract for audit of annual financial statements or change of audit enterprise (after having signed the contract); cancellation of the signed audit contract;	24h	Accounting Department
8	Resolution/Decision on capital contribution or acquisition of stakes in a company resulting in it becoming a subsidiary or associate company, or divestment of stakes causing it to no longer be considered a subsidiary or associate company, or the dissolution of a subsidiary or associate company;	24h	Secretary Committee and relevant Departments/Divisions



No.	Content	Deadline	Department/Division in charge of providing information
9	Resolution/Decision of the GMS or the BOD on ratification of contracts/transactions between DIC Group and internal persons or their affiliated persons or affiliated persons of DIC Group;	24h	Secretary Committee and relevant Departments/Divisions
10	DIC Group changes, appoints, re-appoints or dismisses internal persons; receives resignation letters from internal persons	24h	Secretary Committee/ HR Department
11	Resolution/Decision on purchase/sale of assets or transactions exceeding 15% of the company's total assets	24h	Secretary Committee
12	Any charge against DIC Group or DIC Group's internal person; decision on detention or criminal prosecution against DIC Group's internal person; Effective court judgments or decisions on DIC Group's operation	24h	HR Department
13	Decision on imposition of penalties for tax offences	24h	Accounting Department
14	Approval or cancellation of listing at a foreign stock exchange	24h	Secretary Committee
15	Decision on increasing or decreasing of charter capital	24h	Secretary Committee
16	Decision on investment in an organization, project, borrowing, lending or another transaction whose value is at least 10% of the company's total assets	24h	Secretary Committee
17	Decision on capital contribution worth at least 50% of charter capital of an organization	24h	Secretary Committee
18	Information disclosure on the record date for exercising rights of existing shareholders		FI&IR Department
19	Shareholder register summary as of record date		FI&IR Department
20	Report on changes in voting shares		FI&IR Department



No.	Content	Deadline	Department/Division in charge of providing information
21	Extraordinary General Meeting of Shareholders		
	- Resolution on convening the EGM	24h	Secretary Committee
	- Resolution on the record date for exercising rights of existing shareholders	At least 20 days before the record date	Secretary Committee
	- Resolution/Decision on approval of EGM documents	24h	Secretary Committee
	- Disclosure of EGM documents	At least 21 days before the AGM date	Departments/Divisions assigned in the Document Preparation Notice for EGM
	- Disclosure of BOD candidates (if any)	At least 10 days before the AGM date	Departments/Divisions assigned in the Document Preparation Notice for EGM
	- Minutes and Resolutions of the EGM	24h	Secretary Committee
III	Information disclosure upon request		
1	Events seriously affecting investors' legitimate interests	24h	FI&IR Department and relevant Departments/Divisions
2	There is information about DIC Group that significantly affects the stock prices and has to be verified	24h	FI&IR Department and relevant Departments/Divisions
3	When share prices hit upper/lower limits for five (05) consecutive sessions or more, DIC Group must report and disclose all information affecting price volatility.	24h	FI&IR Department and relevant Departments/Divisions
4	Other information disclosure upon request	As requested by regulatory authorities	FI&IR Department and relevant Departments/Divisions



No.	Content	Deadline	Department/Division in charge of providing information
IV	Information disclosure about other activities		
1	Information disclosure on offering, issuance, listing, trading registration, and report on the use of proceeds	As per current regulations	FI&IR Department and relevant Departments/Divisions
2	Information disclosure on foreign ownership ratio	As per current regulations	FI&IR Department and relevant Departments/Divisions
3	Information disclosure on share repurchase and sale of treasury stocks	As per current regulations	FI&IR Department and relevant Departments/Divisions
4	List of state shareholders, strategic shareholders, major shareholders, and treasury shares	As per current regulations	FI&IR Department
V	Information disclosure of other entities		
1	Organizations/individuals becoming or ceasing to be major shareholders of DIC Group	Within 5 working days from the date of becoming or ceasing to be a major shareholder	<ul style="list-style-type: none"> - FI&IR Department; - DIC Group's internal persons and their affiliated persons - Political organizations, socio-political organizations (Trade Union, Youth Union,...)
2	Major shareholders of DIC Group upon change in shareholding crossing thresholds of 1% of voting shares	Within 5 working days from the date of change	
3	Transactions of DIG shares by internal persons and their affiliated persons	<ul style="list-style-type: none"> - Transaction notice: At least 3 working days before expected transaction date - Transaction result report: Within 5 working days from the transaction completion date (in case the transaction ends before the registered deadline) or from the end of the estimated transaction period 	

