

No. 90.1/QĐ-HDQT-SBM

Hanoi, September 09, 2025

DECISION

**Re: Issuance of Regulation on Information Disclosure
of Bac Minh Investment and Development Joint Stock Company**

**CHAIRWOMAN OF THE BOARD OF DIRECTORS
BAC MINH DEVELOPMENT INVESTMENT JOINT STOCK COMPANY**

Pursuant to the Law on Enterprises No. 59/2020/QH14 adopted by the National Assembly of the Socialist Republic of Vietnam on 17 June 2020;

Pursuant to the Law on Securities No. 54/2019/QH14 adopted by the National Assembly of the Socialist Republic of Vietnam on 26 November 2019;

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

Pursuant to the Charter on Organization and Operation of Bac Minh Investment and Development Joint Stock Company as amended and adopted on 22 April 2025;

Pursuant to the Corporate Governance Regulation of Bac Minh Investment and Development Joint Stock Company adopted at the 2021 Annual General Meeting of Shareholders on 15 June 2021;

Pursuant to the resolution of the Board of Directors;

DECIDES

Article 1. To approve and issuance of Regulation on Information Disclosure of Bac Minh Investment and Development Joint Stock Company (*Regulation on Information Disclosure attached*).

Article 2. Members of the Board of Directors; the Supervisory Board; the General Director; Deputy General Directors; the Chief Accountant; and relevant Departments, Divisions, and Hydropower Plants (or equivalents) are responsible for implementing this Decision.

The Decision takes effect from the date of signing./.

Recipients:

- As stated in Article 3;
- Saved: Office

ON BEHALF OF THE BOARD OF DIRECTORS

CHAIRWOMAN



Nguyen Thi Thanh Huong



CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN BẮC MINH
BAC MINH DEVELOPMENT INVESTMENT JOINT STOCK COMPANY

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REGULATION ON INFORMATION DISCLOSURE

Hanoi, September 2025



CHAPTER I

GENERAL PROVISIONS

Article 1. Objectives

These Regulations on Information Disclosure are promulgated by Bac Minh Investment and Development Joint Stock Company to comply with legal requirements, standards of information disclosure, and to meet the need for access to and update of information concerning the Company's operations and related parties. The Regulations set forth 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 disclosure of information by Bac Minh Investment and Development Joint Stock Company, and stipulate the coordination among functional departments, affiliated units, individuals of the Company, and other related parties in fulfilling information disclosure obligations.

2. Subjects of Application:

- Information Disclosure Department, Corporate Governance Officer;
- Relevant Divisions/Departments;
- Insiders, related persons of insiders, major shareholders, groups of related persons holding 5% or more of the Company's voting shares, and other organizations and individuals related to information disclosure obligations under the law.

Article 3. Abbreviations

- Company: Bac Minh Investment and Development Joint Stock Company
- Regulations: Regulations on Information Disclosure
- SSC: State Securities Commission
- Stock Exchange: Securities Trading Center/Stock Exchange
- VSDC: Vietnam Securities Depository and Clearing Corporation
- CBTT: Information Disclosure
- BOD: Board of Directors
- Website: Company's official website
- Circular 96: Circular No. 96/2020/TT-BTC dated 16 November 2023 of the Ministry of Finance guiding information disclosure on the securities market
- Decree 47: Decree No. 47/2021/NĐ-CP dated 01 April 2021 of the Government detailing several provisions of the Law on Enterprises

- Circular 68: Circular No. 68/2024/TT-BTC dated 18 September 2024 of the Ministry of Finance amending and supplementing provisions on securities transactions, clearing and settlement, securities companies' operations, and information disclosure on the securities market

Article 4. Interpretation of Terms

1. "Insiders" of the Company include:

- Chairperson and members of the BOD; Legal Representative, General Director, Deputy General Directors, Chief Accountant;
- Head and members of the Supervisory Board;
- Corporate Governance Officer; Information Disclosure Authorized Person.

2. "Related persons" mean organizations and individuals as prescribed in Clause 46, Article 4 of the Law on Securities.

3. Investors subject to disclosure obligations include:

- a) Insiders and their related persons;
- b) Major shareholders or groups of related persons holding 5% or more of the Company's voting shares;
- c) Shareholders or groups of related persons acquiring ownership of 5% or more of the Company's voting shares;
- d) Organizations or individuals conducting public tender offers for the Company's shares.

Article 5. Principles of Information Disclosure

1. Information disclosure by the Company must be full, accurate, and timely in accordance with the law, ensuring transparency of the Company's operations.
2. Disclosure of personal information (including ID card, Citizen Identification Card, military ID, valid passport, contact address, permanent residence, phone number, email, securities trading account) shall only be made with the consent of the individual concerned.
3. In case of changes to previously disclosed information, the disclosing entity must promptly disclose the updated information and reasons for such changes.
4. Information disclosed must be simultaneously reported to the SSC and the Stock Exchange. If personal information as stipulated in Clause 2 is involved and disclosure consent is not given, the Company shall submit two versions to SSC and the Stock Exchange: one with full details and one without personal information for public disclosure.

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5. Information disclosure of the Company must be conducted by the Legal Representative or an authorized Information Disclosure Officer. Individuals must self-disclose or authorize another party to disclose.

6. Disclosure documents must be stored as follows:

a) Periodic disclosure and public company registration information: minimum 10 years in written and electronic form, and publicly accessible on the Company's Website for at least 5 years;

b) Extraordinary disclosure, disclosure upon request, or other disclosures: retained and accessible on the Company's Website for at least 5 years.

7. Information disclosure language on the securities market shall be both in Vietnamese and English according to the roadmap provided in Circular 96 as amended by Circular 68.

Article 6. Information Disclosure Officers

1. The Information Disclosure Officer is the Legal Representative or an individual authorized to disclose information.

2. The Legal Representative bears responsibility for the sufficiency, accuracy, and timeliness of information disclosed by the authorized person. Where both the Legal Representative and the authorized person are absent, the highest-ranking member of the Executive Board shall assume the disclosure responsibility.

3. The Company must report and update information about the Information Disclosure Officer as required under Circular 96 and Decree 47.

Article 7. Means of Reporting and Disclosure of Information

1. Means of reporting and disclosure include:

a) The Company's Website;

b) SSC's Information Disclosure System;

c) Stock Exchange Information Disclosure System;

d) Other mass media as prescribed by law (print and electronic press).

2. Information disclosure on the SSC's and Stock Exchange's systems shall follow their respective guidelines.

3. Where disclosure obligations arise on public holidays or weekends, the Company shall disclose on its Website and complete full disclosure with authorities on the next working day.

Article 8. Postponement of Information Disclosure

1. The Company may postpone disclosure in force majeure circumstances such as natural disasters, fire, war, epidemics, or other events, and must promptly notify the

SSC and Stock Exchange of the postponement with reasons, and make public disclosure thereof.

2. Upon remedying such events, the Company must disclose all previously undisclosed information in accordance with the law.

CHAPTER II

INFORMATION DISCLOSURE OF THE COMPANY

Article 9. Periodic Information Disclosure

The Company shall disclose the following periodic information:

1. Financial statements:

a) Quarterly financial statements: within 20 days from the end of the quarter;

b) Semi-annual financial statements reviewed by an approved auditing firm: within 05 days from the signing date of the review report but not exceeding 45 days from the end of the first six months of the fiscal year;

c) Annual financial statements audited by an approved auditing firm: within 10 days from the signing date of the audit report but not exceeding 90 days from fiscal year-end;

d) Explanations for material changes in profit after tax compared to the same period of the previous year, loss-making results, or discrepancies before and after audit/review of 5% or more.

2. Annual Report: within 20 days after disclosure of audited financial statements but not exceeding 110 days from fiscal year-end.

3. Semi-annual and annual corporate governance reports: within 30 days from the end of the first six months and fiscal year.

4. Corporate governance information forms: within 30 days from the end of the first six months and fiscal year.

5. General Meeting of Shareholders (GMS):

a) Notice of annual or extraordinary GMS: at least 21 days before the opening date, including invitation, agenda, voting forms, materials, and draft resolutions;

b) Consultation of shareholders in writing: at least 10 days before deadline to return ballots;

c) Minutes, resolutions, and vote-counting records: within 24 hours of issuance.

Article 10. Extraordinary Information Disclosure

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The Company must disclose extraordinary information within 24 hours upon occurrence of events such as:

- Freezing/unfreezing of bank accounts;
- Suspension/termination of business operations or revocation of business registration;
- Resolutions of the GMS, including delisting;
- Decisions on share buyback, dividend payments, stock split/consolidation, issuance of securities, or capital increase/reduction;
- Organizational restructuring, dissolution, bankruptcy, or other major corporate changes;
- Change in accounting period or policies, appointment/change of auditors, cancellation of audit contracts;
- Investments, acquisitions, divestments exceeding 15% of total assets;
- Criminal proceedings against the Company or insiders;
- Court judgments, tax penalties, or bankruptcy petitions;
- Events affecting the Company's securities price or business activities.

Article 11. Information Disclosure upon Request

1. The Company must disclose information within 24 hours upon written request of the SSC or Stock Exchange in case of:

- a) Events seriously affecting lawful interests of investors;
- b) Information significantly impacting the Company's securities price requiring confirmation.

2. Disclosure must state the event, causes, Company's assessment, and remedial measures.

Article 12. Information Disclosure on Other Activities of the Company

1. Disclosure on securities offering, issuance, listing, trading registration, and capital utilization reports.

2. Disclosure on foreign ownership ratio and changes thereto.

3. Disclosure on treasury share transactions, including notification to creditors if repurchase reduces total assets by more than 10%.

Article 13. Information Disclosure of Other Entities

1. Major shareholders (owning 5% or more): must report to the Company, SSC, and Stock Exchange within 5 working days upon becoming/ceasing to be a major shareholder or crossing 1% thresholds.

2. Insiders and related persons: must disclose prior to and after securities transactions if value \geq VND 50 million/day or \geq VND 200 million/month. Advance disclosure at least 3 working days prior; post-transaction disclosure within 5 working days.
3. Parent company transactions in the Company's securities are subject to insider disclosure obligations.
4. The Company must disclose such reports on its Website within 3 working days of receipt.

CHAPTER III

IMPLEMENTATION ORGANIZATION

Article 14. Procedures for Information Disclosure

1. Applicable to departments specified in Article 2(2).
2. Other entities shall submit information to the Company/SSC/Stock Exchange. The Information Disclosure Officer shall review, process, and publish on the Company Website.

Article 15. Responsibilities of the Department/Information Disclosure Officer

1. Responsible for disclosing Company information to SSC, Stock Exchange, and related parties under law and the Charter.
2. Ensure accuracy and timeliness of disclosed information, upload on the Website, and submit to SSC/Stock Exchange. In case of internet failure, promptly contact SSC/Stock Exchange and submit by alternative means.

Article 16. Responsibilities of Relevant Divisions/Departments/Individuals

1. Ensure compliance with these Regulations.
2. Provide information upon request of the Information Disclosure Department.
3. Ensure accuracy, completeness, and timeliness of information provided.

CHAPTER IV

HANDLING OF VIOLATIONS

Article 17. Handling of Violations

1. Heads of Divisions/Departments and relevant individuals are liable to the General Director and the BOD for failure to provide timely, complete, and accurate information affecting disclosure obligations.



2. Organizations and individuals of the Company violating these Regulations, leading to legal, administrative, or reputational consequences, shall be subject to disciplinary actions in accordance with the Company's internal rules.

CHAPTER V

IMPLEMENTATION PROVISIONS

Article 18. Amendments and Supplements

1. During implementation, the General Director shall review and propose amendments and supplements to the BOD for approval.
2. If provisions of the Company's Charter or applicable law relating to disclosure are not covered herein, such provisions shall automatically apply.

Article 19. Implementation and Effectiveness Provisions

These Regulations consist of 19 Articles and 5 Chapters, unanimously adopted by the BOD. Any arising matters requiring amendment or supplementation shall be submitted to the BOD for consideration.

These Regulations take effect from the date of signing by the Chairperson of the BOD.

Recipients:

- BOD, Supervisory Board, Executive Board
- All Divisions/Departments, Offices, Hydropower Plants
- Corporate Governance Subcommittee
- Company Website
- Archives

**ON BEHALF OF THE BOARD OF
DIRECTORS
CHAIRWOMAN**



Nguyen Thi Thanh Huong