VIET TRUNG NAM INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

INFORMATION DISCLOSURE REGULATIONS

(Issued together with Resolution No. 12/NQ-HĐQT dated 08 October 2026 of the Board of Directors)

Pursuant to:

- The Law on Enterprises No. 59/2020/QH14 and its amending and supplementing documents;
- The Law on Securities No. 54/2019/QH14, as amended and supplemented by Law No. 56/2024/QH15;
- Decree No. 155/2020/ND-CP detailing the implementation of a number of articles of the Law on Securities, as amended and supplemented by Decree No. 245/2025/ND-CP;
- The prevailing Decree on administrative sanctions for violations in the securities and securities market sector;
- Circular No. 96/2020/TT-BTC guiding information disclosure on the securities market, as amended and supplemented by Circulars No. 68/2024/TT-BTC, 18/2025/TT-BTC and 08/2026/TT-BTC;
- Regulations on the use of the State Securities Commission's information disclosure system and the information disclosure regulations of the Vietnam Stock Exchange and its subsidiaries;
- The Company's Charter and Internal Regulations on Corporate Governance.

CHAPTER I. GENERAL PROVISIONS

Article 1. Governing scope

These Regulations stipulate the contents, means, deadlines, procedures and responsibilities for information disclosure ("Information Disclosure") by Viet Trung Nam Investment and Development Joint Stock Company (the "Company") and relevant parties in accordance with the laws on securities and the securities market.

Article 2. Applicable entities

1. 1. The Company.
2. 2. Members of the Board of Directors ("BOD"), the Board of Supervisors ("BOS"), the General Director, Deputy General Directors, Chief Accountant, the person in charge of corporate governance, the person authorized to disclose information and other managerial title holders (collectively, "Insiders").
3. 3. Related persons of Insiders; major shareholders and groups of related persons holding 5% or more of the Company's voting shares; and investors holding 10% or more.
4. 4. Departments, divisions, affiliated units, subsidiaries and individuals involved in providing information for the Company's disclosure.

Article 3. Definitions and abbreviations

1. *Information disclosure means the public disclosure of information by the Company and the entities specified in Article 2 in accordance with applicable laws and these Regulations through the information disclosure channels.*
2. *Inside information means information relating to the Company that has not been disclosed and which, if disclosed, may materially affect the Company's securities price.*
3. *The terms Insider, related person and major shareholder shall be construed in accordance with the Law on Securities and the Law on Enterprises.*
4. *A working day means a day from Monday to Friday, excluding public holidays and Lunar New Year holidays as prescribed by the Labor Code.*
5. Abbreviations: SSC – State Securities Commission; Stock Exchange – the stock exchange on which the Company is listed; VSDC – Vietnam Securities Depository and Clearing Corporation; GMS – General Meeting of Shareholders; FS – Financial Statements; IDS – the SSC's Information Disclosure System.

Article 4. Principles of information disclosure

1. Information disclosure must be complete, accurate and timely in accordance with applicable laws.
2. The person making the disclosure shall be responsible for the contents of the disclosed information. If previously disclosed information changes, the Company must promptly disclose the full details of such changes and the reasons therefor.
3. When disclosing information, the Company shall simultaneously report the disclosed information to the SSC and the Stock Exchange using the prescribed forms.
4. Personal information (personal identification number, identity card, passport, address, telephone number, email, bank account number, etc.) may only be disclosed with the data subject's consent, unless otherwise provided by law.
5. Information disclosure must ensure fairness among shareholders and investors; inside information must not be disclosed to any group of persons before it is publicly disclosed.
6. The Company may temporarily postpone information disclosure in force majeure cases as prescribed by law and must immediately report the event to the SSC and the Stock Exchange, and disclose the information promptly after the issue has been remedied.

CHAPTER II. ORGANIZATION OF INFORMATION DISCLOSURE

Article 5. Persons responsible for information disclosure

1. The Company shall disclose information through its legal representative or the person authorized to disclose information.
2. The legal representative shall be responsible for the contents of information disclosed by the person authorized to disclose information.
3. The Company shall notify the SSC and the Stock Exchange of the person authorized to disclose information (using the form in the Appendix to Circular No. 96/2020/TT-BTC) and disclose such authorization no later than 24 hours before it takes effect. The same procedure shall apply when the authorized person is changed.

4. Major shareholders, Insiders and related persons may disclose information themselves or authorize the Company or another organization or individual to perform their information disclosure obligations; in case of authorization, a written notice must be sent to the SSC and the Stock Exchange.

Article 6. Information Disclosure Department

1. The Information Disclosure Department shall be under the direct supervision of the person authorized to disclose information.
2. Duties: receive and consolidate information from units; prepare information disclosure documents; submit them for approval; publish them through information disclosure channels; monitor deadlines; archive records; and manage the list of Insiders and related persons.
3. The Information Disclosure Department is entitled to request the Company's units and individuals to provide complete information and documents on time.

Article 7. Information disclosure channels

1. The Company's website: [website], under the "Investor Relations" section.
2. The SSC's Information Disclosure System (IDS).
3. The information disclosure channel of the Stock Exchange on which the Company is listed.
4. VSDC's website (for information relating to the rights of securities holders).
5. Other mass media as prescribed by law (printed newspapers, online newspapers, etc.).

Article 8. The Company's website

1. The website must have a dedicated Investor Relations section publishing the Charter, Internal Regulations on Corporate Governance, operating regulations of the BOD and BOS, Information Disclosure Regulations, FS, annual reports, corporate governance reports, GMS documents and resolutions, and other information required to be disclosed.
2. The website must display the date and time of information publication; the latest information must be displayed in an easily accessible location.
3. The Company shall notify the SSC and the Stock Exchange and publicly disclose its website address and any relevant changes within 03 working days from the date such changes are completed.

Article 9. Language and form of disclosed information

1. The language of information disclosure shall be Vietnamese. The Company shall disclose information in English according to the roadmap and scope prescribed by law. In case of any discrepancy between the Vietnamese and English versions, the Vietnamese version shall prevail.
2. Information disclosure documents shall be electronic documents bearing a valid digital signature, or scanned copies containing all required signatures and seals; electronic data shall be in Word, Excel or PDF format (Unicode encoding).
3. Information disclosure documents must clearly specify links to all relevant documents on the Company's website.

Article 10. Information retention

1. Periodic disclosure information shall be archived and maintained on the Company's website for at least 05 years.
2. Extraordinary disclosure information and information disclosed upon request shall be maintained on the website for at least 05 years.
3. Original records and information disclosure documents shall be archived by the Information Disclosure Department in accordance with the Company's and applicable legal archiving requirements.

CHAPTER III. INFORMATION DISCLOSURE CONTENT

Article 11. Periodic information disclosure

The Company shall disclose the following periodic information in accordance with the table below (deadlines are prescribed under Circular No. 96/2020/TT-BTC and its amending and supplementing documents):

Information	Disclosure deadline	Preparing unit
Audited annual financial statements (separate and consolidated, if any)	Within 10 days from the date the audit firm signs the audit report, but no later than 90 days from the end of the fiscal year	Finance & Accounting Department
Reviewed semi-annual financial statements	Within 05 working days from the date the review report is signed, but no later than 45 days from the end of the first 6 months of the fiscal year	Finance & Accounting Department
Quarterly financial statements (or reviewed quarterly financial statements, if any)	Within 20 days from the end of the quarter	Finance & Accounting Department
Explanation of a year-on-year change in profit after tax of 10% or more, a change from profit to loss or vice versa, or an audit opinion other than an unqualified opinion	At the same time as the corresponding financial statements are disclosed	Finance & Accounting Department
Annual report	Within 20 days from disclosure of the audited annual financial statements, but no later than 110 days from the end of the fiscal year	Information Disclosure Department and relevant departments

Information	Disclosure deadline	Preparing unit
Corporate governance report	Within 30 days from the end of the 6-month and annual reporting periods	Person in charge of corporate governance
Notice of invitation and meeting documents for the Annual General Meeting of Shareholders	At least 21 days before the opening date (or longer if required by the Charter)	Office
Resolutions and minutes of the Annual General Meeting of Shareholders (including vote-counting minutes)	Within 24 hours from the conclusion of the meeting	Office
Report on the use of proceeds from an offering (if any)	In accordance with the periods and deadlines prescribed by law	Finance & Accounting Department

If the Company is unable to complete its FS on time due to force majeure or an extension granted in accordance with regulations, it must disclose the reasons and the expected completion date.

Article 12. Extraordinary information disclosure

The Company shall disclose extraordinary information within 24 hours from the occurrence of any of the following events (the full list is provided in Article 11 of Circular No. 96/2020/TT-BTC and its amending and supplementing documents):

1. The Company's bank account is frozen or permitted to resume operation after being frozen.
2. Partial or complete suspension or termination of business operations; revocation of the Enterprise Registration Certificate or operating license.
3. Approval of a GMS resolution (including written consultations) or an extraordinary GMS; documents for an extraordinary GMS.
4. A decision to repurchase shares or sell treasury shares; the date of exercise of rights to purchase shares by holders of bonds with warrants or to convert bonds.
5. A decision on dividend amount, form and payment date; share split or consolidation; the last registration date for exercising rights and cancellation of the notice of the last registration date.
6. A decision on corporate reorganization, dissolution or bankruptcy; change of name, head office address or Enterprise Registration Certificate.
7. Changes in members of the BOD, BOS/Audit Committee, General Director, Deputy General Directors, Chief Accountant or Chief Financial Officer; changes to the person in charge of corporate governance or the person authorized to disclose information.
8. A decision to change or enter into a contract with an audit firm, or an audit firm's refusal to audit the FS.
9. A decision to contribute capital to, establish, acquire, sell or dissolve a subsidiary or associate; investment in or sale of assets reaching the thresholds prescribed by law.

10. Contracts or transactions with related persons that must be approved by the GMS or BOD under the Law on Enterprises and the Company's Charter.
11. Approval of a plan for a securities offering or issuance; results of the offering or issuance; changes in charter capital.
12. The Company or an Insider is prosecuted; a court judgment or decision relating to the Company's operations is issued; or the Company is sanctioned for violations of tax or securities laws.
13. The Company receives a notice from a court accepting a petition to commence bankruptcy proceedings.
14. A qualified, adverse or disclaimer of opinion on the FS; overdue loans or debt obligations of material value exceeding the thresholds prescribed by law.
15. Other events that materially affect the Company's production and business operations, governance or securities price.

Extraordinary disclosure information must clearly state the event, its cause, the plan and remedial measures (if any).

Article 13. Information disclosure upon request

1. The Company shall disclose information within 24 hours of receiving a request from the SSC or the Stock Exchange where: information relating to the Company materially affects investors' legitimate interests; or relevant information materially affects the securities price and requires confirmation.
2. The disclosure must clearly state the event subject to the disclosure request, its cause, the degree of verification of the information and remedial measures (if any).

Article 14. Disclosure of information on other activities

The Company shall disclose information on the following activities in accordance with the contents and deadlines prescribed by law: securities offerings and issuances; share repurchases and sale of treasury shares; public tender offers; maximum foreign ownership ratio; listing and delisting; registration and changes to information on a public company.

Article 15. Information disclosure by major shareholders and investors holding 5% or more

1. Organizations, individuals or groups of related persons that become or cease to be major shareholders, or whose share ownership changes across thresholds of 1% of the voting shares, must report and disclose information within 05 working days from the date of such change.
2. Reports must be simultaneously sent to the Company, the SSC and the Stock Exchange using the prescribed form; the Company is responsible for publishing them on its website.

Article 16. Information disclosure by Insiders and related persons

1. Insiders, their related persons and investors holding 10% or more of the voting shares must report to the Company, the SSC and the Stock Exchange and disclose information at least 03 working days before the expected date of transactions in the Company's shares. The transaction

period must not exceed 30 days from the registration date, and transactions must not be conducted while the Company possesses undisclosed inside information.

2. Within 05 working days from completion of the transaction or expiry of the expected transaction period, the transaction results must be reported; if the entire registered volume is not executed, the reasons must be clearly stated.
3. Exemptions (transactions below the monthly value threshold, transactions not initiated by the relevant person, etc.) shall apply in accordance with the laws in force at the time of the transaction.
4. Insiders are responsible for providing the Company with information about themselves and their related persons, and updating such information within 03 working days of any change so that the Company can make the required reports.

CHAPTER IV. INFORMATION DISCLOSURE PROCEDURES AND CONFIDENTIALITY

Article 17. Procedure for periodic information disclosure

1. The Information Disclosure Department shall prepare an annual schedule of periodic disclosures and notify the relevant units.
2. The responsible unit (as specified in Article 11) shall prepare the documents and send them to the Information Disclosure Department no later than 02 working days before the disclosure deadline.
3. The Information Disclosure Department shall check the form and prepare the disclosure document using the prescribed template.
4. The person authorized to disclose information or the legal representative shall approve and digitally sign the document.
5. The Information Disclosure Department shall simultaneously publish the information on IDS, the Stock Exchange's information disclosure system and the Company's website, and archive the records.

Article 18. Procedure for extraordinary disclosure and disclosure upon request

1. Immediately upon the occurrence of an event specified in Article 12 or receipt of a request under Article 13, the unit/individual having knowledge of the information must immediately report it, together with relevant documents, to the person authorized to disclose information and the Information Disclosure Department.
2. The Information Disclosure Department shall prepare the disclosure document and submit it to the person authorized to disclose information for approval; where necessary, it shall seek the opinion of the Chairperson of the BOD or the General Director.
3. Information must be disclosed within 24 hours from the occurrence of the event or receipt of the request, including outside office hours.

Article 19. Information disclosure procedure for major shareholders and Insiders

1. Persons subject to information disclosure obligations shall send their reports to the Information Disclosure Department simultaneously with submission to the SSC and the Stock Exchange, or authorize the Company in writing to carry out the disclosure.

2. In case of authorization, the authorizing person must provide the information to the Information Disclosure Department no later than 01 working day before the disclosure deadline and shall be responsible for its accuracy.
3. The Information Disclosure Department shall publish the information on the Company's website and remind the relevant persons of the deadline for reporting transaction results.

Article 20. Confidentiality of inside information

1. Undisclosed inside information must be kept confidential; access shall be restricted to persons with relevant responsibilities.
2. Insiders and persons who know inside information must not use such information to trade securities or disclose, provide or advise others to trade securities.
3. The Information Disclosure Department shall prepare and update the list of Insiders and related persons; the BOD may prescribe restricted trading periods for Insiders before the disclosure of FS and material events.
4. Unauthorized individuals must not make statements or provide information about the Company to the press or investors in any form.

Article 21. Handling inaccurate information and rumors

1. Upon discovering errors in disclosed information, the Company shall publish a correction within 24 hours, clearly stating the errors and the corrected contents.
2. Where rumors or information in the mass media affect the securities price, the Company shall confirm or correct such information within 24 hours from becoming aware of it or receiving a request from the SSC or the Stock Exchange.

CHAPTER V. RESPONSIBILITIES, HANDLING OF VIOLATIONS AND IMPLEMENTING PROVISIONS

Article 22. Responsibilities of individuals and units

1. BOD: issue and amend these Regulations; supervise information disclosure; approve information within its authority.
2. General Director: direct units to provide complete, accurate and timely information; arrange personnel for the Information Disclosure Department.
3. BOS/Audit Committee: supervise compliance with these Regulations and the laws on information disclosure.
4. Person authorized to disclose information: organize the implementation of information disclosure; be accountable to the BOD and under law for timely disclosure and accurate contents.
5. Units and individuals: provide truthful information on time; be responsible for the accuracy of the data they provide.
6. Insiders, major shareholders and related persons: bear responsibility for fulfilling their own information disclosure obligations.

Article 23. Handling of violations

1. Individuals or units violating these Regulations shall, depending on the severity, be subject to disciplinary action under the Company's Internal Labor Regulations; any person causing damage must compensate for such damage in accordance with regulations.
2. In the event of a violation of information disclosure laws, the violating individual or organization shall bear legal responsibility and be subject to administrative sanctions in accordance with regulations on administrative penalties in the securities and securities market sector.

Article 24. Implementing provisions

1. These Regulations shall take effect from the date of signing and replace the Company's previous Information Disclosure Regulations.
2. Matters not provided for in these Regulations shall be governed by applicable laws and the Company's Charter. If the referenced legal documents are amended, supplemented or replaced, or contain provisions different from these Regulations, the new legal documents shall apply without the need to amend these Regulations.
3. Any amendment or supplement to these Regulations shall be decided by the BOD.
4. Members of the BOD and BOS, the Board of General Directors, the person authorized to disclose information, and relevant units and individuals shall be responsible for implementing these Regulations.

Da Nang, 08 October 2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

CHAIRPERSON

(signature, full name and seal)

VU ANH TUAN