

PHU NHUAN JEWELRY JOINT STOCK COMPANY



**REGULATION ON INFORMATION
DISCLOSURE**

Ho Chi Minh City, December 16th, 2025

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CHAPTER I GENERAL PROVISIONS

Article 1. Governing scope and applicable entities

1.1. Governing scope

This Regulation stipulates issues related to the Information Disclosure activities of the Company and certain relevant entities in accordance with the provisions of law, and simultaneously stipulates the coordination between individuals, units, departments, divisions within the Company and other relevant entities in performing the obligation of Information Disclosure, ensuring the accuracy, completeness, transparency and timeliness of the disclosed information.

For the avoidance of misunderstanding, the information that the Company is required to disclose under this Regulation includes (i) information required to be disclosed in accordance with the provisions of law, and (ii) information that the Company wishes to disclose in accordance with the Internal Regulations.

1.2. Applicable entities

This Regulation applies to the following entities:

- (a) Individuals, units, departments, divisions within the Company;
- (b) The Office of the Board of Directors, the Office of the Executive Board;
- (c) The Person in charge of Corporate Governance, the Person-in-charge of Information Disclosure;
- (d) Entities authorized to approve the content of Information Disclosure and entities authorized to decide on Information Disclosure;
- (e) Investors subject to Information Disclosure; and
- (f) Other individuals, organizations, and units related to Information Disclosure activities.

Article 2. Definitions

Unless otherwise defined in this Regulation, capitalized terms shall have the same meaning as defined in the Charter and Circular 96.

- **“This Regulation”** means this Regulation on Information Disclosure, as amended and supplemented from time to time.
- **“Information Disclosure”** means the disclosure of information.
- **“Circular 96”** means Circular No. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance guiding Information Disclosure on the securities market, as amended, supplemented or replaced from time to time.
- **“Entities subject to Information Disclosure”** in this Regulation include the Company and investors subject to Information Disclosure.

- **“Person-in-charge of Information Disclosure”** means the person representing the Company to perform Information Disclosure activities as stipulated in Clause 1 Article 6 of this Regulation.
- **“Content Required for Information Disclosure”** has the meaning as stipulated in point (a) Clause 1 Article 10 of this Regulation.
- **“SSC”** means the State Securities Commission.
- **“Stock Exchange”** means the Stock Exchange where the Company's securities are listed or registered for trading.
- **“Internal Regulations”** means the internal documents issued to govern the activities of the Company, including but not limited to the Charter, the Internal regulation on Corporate Governance, the Regulation on operation of the Board of Directors, this Regulation, the Regulations on internal management, the Internal management regulations and other documents issued by the Board of Directors and the Chief Executive Officer.

Article 3. Principles of Information Disclosure

- 3.1. Information Disclosure must be complete, accurate and timely in accordance with the provisions of law.
- 3.2. Personal information stipulated in Clause 1 Article 4 of Circular 96 shall only be disclosed when there are consents of such individuals.
- 3.3. Entities subject to Information Disclosure must be responsible before the law for the content of the disclosed information. In case of any change to the content of the disclosed information, the entity subject to Information Disclosure must timely and fully disclose the changed content and the reason for the change compared to the previously disclosed information.
- 3.4. When disclosing information, entities subject to Information Disclosure must simultaneously report to the SSC and the Stock Exchange on the content of the disclosed information, including full information as prescribed.

Article 4. Language of Information Disclosure

The language of Information Disclosure is Vietnamese and English. In case of any discrepancy or different interpretation between the Information Disclosure content in Vietnamese and English, the Information Disclosure content in Vietnamese shall prevail.

Article 5. Means of reporting and Information Disclosure

- 5.1. Means of reporting and Information Disclosure
 - (a) Entities subject to Information Disclosure must report and disclose information on the corresponding means stipulated in Clause 1, Article 7 of Circular 96.
 - (b) In addition to the aforementioned means, the Company may report and disclose information on its communication channels, tools, or other

online means to ensure that information is disclosed fully, accurately, transparently, and timely to shareholders, investors, and state agencies.

5.2. Form of Information Disclosure documents

Entities subject to Information Disclosure may send Information Disclosure documents in the form of paper documents or electronic documents and data, having forms and formats that meet the requirements of the law or the instructions of the Stock Exchange receiving the disclosed information.

5.3. Company's website

The Company's website must contain minimum contents stipulated in point (c), Clause 2, Article 7 of Circular 96, and must display the time of information posting, simultaneously ensuring that investors can search and access data on such website.

5.4. Information disclosure obligation on days off and holidays

In case the Information Disclosure obligation arises on a day off or a holiday in accordance with the provisions of law,

- (a) the Company shall disclose information on the Company's website and fully perform the Information Disclosure obligation in accordance with the provisions of law on the working day immediately following the day off or holiday.
- (b) Other entities subject to Information Disclosure shall disclose information in accordance with the provisions of law on the working day immediately following the day off or holiday.

Article 6. Person-in-charge of Information Disclosure

6.1. Person-in-charge of Information Disclosure of the Company

The Company performs the Information Disclosure obligation through one (1) legal representative or one (1) authorized person for Information Disclosure of the Company.

6.2. Person-in-charge of Information Disclosure of investors subject to Information Disclosure.

- (a) Investors subject to Information Disclosure who are individuals may perform the Information Disclosure obligation by themselves or authorize another organization or individual to perform the Information Disclosure obligation in accordance with Clause 2, Article 6 of Circular 96.
- (b) Foreign investors and groups of foreign investors shall perform the obligation of reporting and Information Disclosure in accordance with the law on Information Disclosure and the law on foreign investment activities on the Vietnamese securities market.

Article 7. Postponement of Information Disclosure

Entities subject to Information Disclosure are allowed to postpone Information Disclosure in case of force majeure reasons but must disclose information immediately after the force majeure event has been remedied in accordance with Article 8 of Circular 96.

Article 8. Preservation and retention of disclosed information and reports

Disclosed information and reports must be preserved and retained within the time limit stipulated in Clause 5, Article 4 of Circular 96.

CHAPTER II

INFORMATION DISCLOSURE

Article 9. Cases of Information Disclosure

- 9.1. The Company must disclose information in the following cases, within the time limit stipulated by law:
- (a) Periodic Information Disclosure: when one of the events stipulated in Article 10 and Article 14 of Circular 96 occurs.
 - (b) Extraordinary Information Disclosure: when one of the events stipulated in Article 11 and Article 15 of Circular 96 occurs.
 - (c) Information Disclosure at the request of the SSC or the Stock Exchange: when one of the events stipulated in Article 12 of Circular 96 occurs.
 - (d) Information Disclosure regarding other activities of the Company: when one of the events stipulated in Article 13 and Article 18 of Circular 96 occurs.
- 9.2. Other entities subject to Information Disclosure, including (i) major shareholders, groups of related persons owning 5% or more of the voting shares of the Company; groups of related foreign investors owning 5% or more of the voting shares of the Company, (ii) internal persons and related persons of internal persons, and (iii) organizations, individuals making public tender offers for shares of the Company: shall disclose information when the events stipulated in Article 31, Article 33 and Article 35 of Circular 96 occur, within the time limit stipulated by law.

Article 10. Process of reporting and Information Disclosure

The process of reporting and Information Disclosure of the Company is stipulated in detail in the Internal Regulations, consisting of the following main tasks:

10.1. Creation of a request for Information Disclosure

- (a) When information required to be disclosed or reported arises, depending on the type of information under their management or responsibility according to the Internal Regulations, the Office of the Executive Board or the Office of the Board of Directors creates a proposal requesting Information Disclosure according to the stipulated form and

provides relevant attached documents (hereinafter collectively referred to as “**Content Required for Disclosure**”).

- (b) The Office of the Executive Board and the Office of the Board of Directors have the right to request individuals, units, departments, divisions within the Company to provide full and timely information and documents related to the Content Required for Disclosure.
- (c) The Content Required for disclosure must be presented consistently, according to common standards and in accordance with market practices.
- (d) The Office of the Executive Board and the Office of the Board of Directors are responsible for comparing with the Internal Regulations and legal regulations to determine whether such Content Required for Disclosure needs to be disclosed, and simultaneously responsible for the accuracy and completeness of the entire Content Required for Disclosure under their management scope or responsibility.
- (e) The Person in charge of Corporate Governance receives the Content Required for Disclosure from the Office of the Executive Board or the Office of the Board of Directors, and (i) decides whether such Content Required for Disclosure needs to be disclosed; (ii) checks the form and format of the Content Required for Disclosure; and (iii) requests correction or supplementation of the Content Required for Disclosure if deemed necessary

10.2. Approval of Content Required for Disclosure

The Chief Executive Officer approves the accuracy and completeness of the Content Required for Disclosure of the Office of the Executive Board, and the person decentralized or delegated powers by the Board of Directors approves the accuracy and completeness of the Content Required for Disclosure of the Office of the Board of Directors.

The Chief Executive Officer and the person decentralized or delegated powers by the Board of Directors decide on the entire Content Required for Disclosure under their management scope or responsibility.

10.3. Decision on Information Disclosure

The Person-in-charge of Information Disclosure shall decide whether such Content Required for Disclosure is disclosed based on the advice and evaluation of the Person in charge of Corporate Governance.

10.4. Reporting and Information Disclosure

The Person in charge of Corporate Governance supports the Person-in-charge of Information Disclosure to perform reporting and Information Disclosure activities in accordance with this Regulation, the Internal Regulations and legal regulations.

10.5. Retention of Information Disclosure content

The Person in charge of Corporate Governance is responsible for preparing reports on the information that has been disclosed. The Office of the Board of Directors retains the original and the Office of the Executive Board retains the copy of the approved Content Required for Disclosure and the Information Disclosure document in accordance with the Internal Regulations.

10.6. Correction of false information already disclosed

- (a) When detecting a discrepancy in the information provided, employees, units, departments, divisions of the Company must notify with evidence of the discrepancy or report to the Person in charge of Corporate Governance.
- (b) The Person in charge of Corporate Governance immediately reports to the Person-in-charge of Information Disclosure, and simultaneously requests the Office of the Executive Board or the Office of the Board of Directors, depending on which department the false information arises from, to check the authenticity of the information and propose a handling plan (if any).
- (c) The correction of false information provided and/or re-disclosure of information shall be implemented similarly to the process from Clause 1 Article 10 to Clause 6 Article 10 of this Regulation.

Article 11. Provision of information to shareholders, investors and state agencies

11.1. Provision of information from the Company to shareholders, investors and state agencies

The Company provides information to shareholders, investors and/or state agencies, creating conditions for these entities to access necessary information of the Company in accordance with the Internal Regulations, on an equal basis, without affecting the legitimate rights and interests of other shareholders of the Company.

11.2. Entities subject to the provision of information

The Board of Directors appoints the person to provide information to shareholders, investors and state agencies in accordance with the Internal Regulations.

11.3. Information provided

The provision of information to shareholders, investors and state agencies, and the approval of the content of information provided shall be carried out in accordance with the Internal Regulations and legal regulations.

11.4. Receipt and processing of requests for information provision

Upon receiving a request for information provision from shareholders, investors and/or state agencies, the Person in charge of Corporate Governance immediately transfers this request to the entities with authority to process in accordance with the Internal Regulations.

11.5. Correction of false information provided

The correction of false information provided shall be implemented similarly to the process in Clause 7 Article 10 of this Regulation.

11.6. Supervision of the process of information provision

The Board of Directors issues a specific process on the provision of information to shareholders, investors and state agencies, and monitors the implementation of this process.

CHAPTER III

RESPONSIBILITIES OF RELATED PARTIES

Article 12. Responsibilities of the Office of the Board of Directors

The Office of the Board of Directors has the following responsibilities:

12.1. To request relevant individuals, units, departments, divisions within the Company to provide full and timely information required to be reported or disclosed in accordance with this Regulation and the Internal Regulations.

12.2. To be responsible to the Board of Directors for the accuracy and completeness of the entire Content Required for Disclosure under its management scope or responsibility.

12.3. To check, verify, correct, supplement and rectify the Content Required for Disclosure in accordance with the process in Article 10 of this Regulation.

12.4. Not to voluntarily provide information, or provide information or disclose information on behalf of the Company in any form without the consent of the Person-in-charge of Information Disclosure.

12.5. To support the Person-in-charge of Information Disclosure in Information Disclosure activities.

12.6. Other responsibilities related to Information Disclosure activities in accordance with this Regulation and the Internal Regulations.

Article 13. Responsibilities of the entity that has the authority to approve Content Required for Disclosure

The entity that has the authority to approve Content Required for Disclosure has the following responsibilities:

13.1. To review the Content Required for Disclosure to ensure the accuracy and completeness of the Content Required for Disclosure.

13.2. To be responsible for the accuracy and completeness of the entire Content Required for Disclosure that it has approved.

13.3. Other responsibilities related to Information Disclosure activities in accordance with this Regulation and the Internal Regulations.

Article 14. Responsibilities of the Corporate Governance Officer

The Person in charge of Corporate Governance has the following responsibilities:

- 14.1. To compare the Content Required for Disclosure with regulations on Information Disclosure to ensure the appropriateness and necessity of the Content Required for Disclosure.
- 14.2. To advise the Person-in-charge of Information Disclosure regarding the Information Disclosure.
- 14.3. To supervise Information Disclosure activities independently and report to the Board of Directors in accordance with the Internal Regulations.
- 14.4. To ensure the Information Disclosure process is carried out in accordance with the process in Article 10 of this Regulation and the Internal Regulations.
- 14.5. Other responsibilities related to Information Disclosure activities in accordance with this Regulation and the Internal Regulations.

Article 15. Responsibilities of the Person-in-charge of Information Disclosure

The Person-in-charge of Information Disclosure has the following responsibilities:

- 15.1. To disclose information in accordance with the sequence and regulations in this Regulation and the Internal Regulations.
- 15.2. To be responsible for the decision to disclose or not to disclose his/her Content Required for Disclosure.
- 15.3. Not to disclose information on behalf of the Company in any form, except for cases of implementing the provisions in this Regulation and the Internal Regulations.
- 15.4. Other responsibilities related to Information Disclosure activities in accordance with this Regulation and the Internal Regulations.

Article 16. Responsibilities of the Audit Committee

The Audit Committee performs the following tasks as delegated or authorized by the Board of Directors to supervise the audit activities:

- 16.1. To evaluate the effectiveness of this Regulation and the Information Disclosure process.
- 16.2. To supervise and evaluate the compliance of the Board of Directors and the Executive Board in Information Disclosure activities.
- 16.3. To report to the Board of Directors on the results of supervision and evaluation performed.
- 16.4. Other tasks under the decentralization or delegation of powers by the Board of Directors.

Article 17. Responsibilities of investors subject to Information Disclosure

Investors subject to Information Disclosure have the following responsibilities:

- 17.1. To disclose information in accordance with this Regulation and legal regulations.
- 17.2. Investors subject to Information Disclosure who are individuals having authorized the Company to disclose information must (i) proactively provide information to the Person-in-charge of Information Disclosure when falling into cases required to disclose information, and (ii) bear full responsibility if providing information not on time, incompletely and/or inaccurately. The Company and Investors subject to Information Disclosure in this Article shall agree in detail in writing on the provision of information, responsibilities of each party and handling mechanism upon occurrence of a violation event.
- 17.3. To be responsible before the law and to the Company for the accuracy and completeness of the information disclosed or provided to the Company for disclosure, depending on the specific case.
- 17.4. To be responsible before the law and to the Company when failing to comply with regulations on information provision or Information Disclosure in accordance with this Regulation and legal regulations.

CHAPTER IV

TERMS OF IMPLEMENTATION

Article 18. Amendment and supplementation of the Regulation

- 18.1. Any supplementation or amendment to this Regulation must be considered and decided by the Board of Directors.
- 18.2. If current laws contain provisions related to Information Disclosure activities that are not mentioned in this Regulation or differ from this Regulation, such provisions shall automatically apply; in case the Charter contains different provisions, the Charter shall prevail.

Article 19. Terms of implementation

This Regulation, consisting of 4 Chapters and 19 Articles, is unanimously approved by the Board of Directors and takes effect from December 16th, 2025. This Regulation replaces and supersedes the Regulation on Information Disclosure issued on November 23rd, 2021.

ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRPERSON OF THE BOARD OF DIRECTORS

