SAIGON CARGO SERVICE CORPORATION	**SOCIALIST REPUBLIC OF VIETNAM**
	Independence - Freedom - Happiness
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REGULATIONS ON INFORMATION DISCLOSURE

Based on:

- *Enterprise Law No. 59/2020/QH14 promulgated by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020, and amended and supplemented by Law No. 03/2022/QH15 on January 11, 2022, and Law No. 76/2025/QH15 on June 17, 2025;*
- *Securities Law No. 54/2019/QH14 promulgated by the National Assembly of the Socialist Republic of Vietnam on November 26, 2019, and amended and supplemented by Law No. 56/2024/QH15 on November 29, 2024;*
- *Decree No. 155/2020/ND-CP dated December 31, 2020, of the Government detailing the implementation of certain articles of the Securities Law, and amended and supplemented by Decree No. 245/2025/ND-CP dated September 11, 2025;*
- *Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding information disclosure on the securities market, and amended and supplemented by Circular No. 68/2024/TT-BTC dated September 18, 2024, Circular No. 18/2025/TT-BTC dated April 26, 2025, Circular No. 08/2026/TT-BTC dated February 3, 2026;*
- *Decision No. 21/QD-SGDVN dated December 21, 2021, of the Vietnam Stock Exchange promulgating the Regulations on Information Disclosure at the Vietnam Stock Exchange and its subsidiaries, and amended and supplemented by Decision No. 31/QD-SGDVN dated March 31, 2026, of the Vietnam Stock Exchange;*
- *Decision No. 22/QD-HDTV dated March 16, 2026, of the Vietnam Stock Exchange on the promulgation of the Regulations on Listing and Trading of Listed Securities;*
- *The Charter on the organization and operation of Saigon Cargo Service Corporation;*
- *Resolution of the Board of Directors No. SCSC26/HĐQT/NQ/08 dated September 4, 2026 of the Board of Management of Saigon Cargo Service Corporation promulgating the Regulations on Information Disclosure of Saigon Cargo Service Corporation.*

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CHAPTER 1: GENERAL PROVISIONS

Article 1. Scope of application, subjects of application

1. Scope of regulation:

   These Regulations on Information Disclosure stipulate: **(i)** the disclosure of information on the Vietnamese securities market in accordance with the provisions of Circular 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance and related guiding, amending, and supplementing legal documents, and **(ii)** the coordination of work relations between individuals, departments, divisions, and affiliated units of the Company and other relevant entities in the implementation of information disclosure.

2. Subjects of application:

   a. Saigon Cargo Service Corporation.

   b. Investors subject to information disclosure as prescribed by law.

   c. Other relevant agencies, organizations, and individuals.

Article 2. Interpretation of terms and abbreviations

In these Regulations on Information Disclosure, the following terms shall be understood as follows:

1. **"Related Foreign Investor Group"** includes foreign organizations that are related parties as defined in Clause 4, Article 2 of Circular No. 51/2021/TT-BTC dated June 30, 2021, issued by the Ministry of Finance, guiding the obligations of organizations and individuals in foreign investment activities in the Vietnamese securities market *(as amended and supplemented by Circular No. 20/2025/TT-BTC dated May 5, 2025).*

2. **"Executive Board"** includes the corporate executives as stipulated in the Company Charter.

3. **"Information Disclosure Regulations"** refers to these Information Disclosure Regulations, as amended or supplemented from time to time.

4. **"Information Disclosure Subjects"** include the Company and Investors subject to information disclosure as prescribed.

5. **"Enterprise Law"** refers to the Enterprise Law No. 59/2020/QH14 issued by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020, as amended

and supplemented by Law No. 03/2022/QH15 dated January 11, 2022, and Law No. 76/2025/QH15 dated June 17, 2025.

6. **"Securities Law"** refers to the Securities Law No. 54/2019/QH14 issued by the National Assembly of the Socialist Republic of Vietnam on November 26, 2019, as amended and supplemented by Law No. 56/2024/QH15 dated November 29, 2024.

7. **"Decree 155"** refers to Decree No. 155/2020/ND-CP dated December 31, 2020, of the Government detailing the implementation of certain articles of the Securities Law, as amended and supplemented by Decree No. 245/2025/ND-CP dated September 11, 2025.

8. **"Circular 96"** refers to Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding information disclosure in the securities market, as amended and supplemented by Circular No. 68/2024/TT-BTC dated September 18, 2024, Circular No. 18/2025/TT-BTC dated April 26, 2025, Circular No. 08/2026/TT-BTC dated February 3, 2026.

9. **"Decision 21"** refers to Decision No. 21/QD-SGDVN dated December 21, 2021, of the Vietnam Stock Exchange promulgating the Information Disclosure Regulations at the Vietnam Stock Exchange and its subsidiaries, as amended and supplemented by Decision No. 31/QD-SGDVN dated March 31, 2026, of the Vietnam Stock Exchange.

10. **"Decision 22"** refers to Decision No. 22/QD-HDTV dated March 16, 2026, of the Vietnam Stock Exchange regarding the issuance of the Listing and Trading Regulations for listed securities.

10. **"VSDC"** refers to the Vietnam Securities Depository and Clearing Corporation.

11. **"SSC"** refers to the State Securities Commission.

12. **"HOSE"** refers to the Ho Chi Minh City Stock Exchange.

13. **"ID"** refers to Information Disclosure.

For the avoidance of doubt, other capitalized terms, unless specifically defined in this Information Disclosure Regulation, shall have the same meanings as prescribed in the Enterprise Law, Securities Law, Circular 96, the Company Charter, and the internal regulations on corporate governance.

Article 3. General principles of information disclosure

1. The Company's information disclosure must be carried out by the legal representative or the person authorized by the legal representative to disclose information.

2. Information disclosure must be complete, accurate, and timely in accordance with the law and ensure compliance with Clauses 1 and 2, Article 4 of Circular 96.

3. The subject of information disclosure must simultaneously report to the SSC and the HOSE where the securities are listed or registered for trading regarding the disclosed information content, including all information as prescribed. In cases where the subject of information disclosure does not consent to disclose certain personal information as stipulated by law, information disclosure shall be conducted in accordance with Clause 3, Article 4 of Circular 96.

4. Subjects of information disclosure are responsible for preserving and storing disclosed information and reports in accordance with Clause 5, Article 4 of Circular 96.

Article 4. Persons responsible for information disclosure

1. The Company fulfills its information disclosure obligations through the legal representative or the person authorized to disclose information.

2. The legal representative is responsible for the completeness, accuracy, and timeliness of the information disclosed by the authorized person. In the event of an information disclosure event where both the legal representative and the authorized person are absent, the highest-ranking member of the Executive Board shall assume responsibility for information disclosure. If there is more than one person holding the highest position, the remaining members of the Executive Board shall appoint one person to assume responsibility for information disclosure.

3. The Company must report and re-report information about the person responsible for information disclosure to the SSC and the HOSE within twenty-four (24) hours from the time the appointment, authorization, or change of the person responsible for information disclosure takes effect. The content of the report on the person responsible for information disclosure is stipulated in Point c, Clause 2, Article 6 of Circular 96.

4. Investors subject to information disclosure shall self-disclose information in accordance with this Information Disclosure Regulation, Circular 96, and other relevant legal provisions.

Article 5. Means of reporting and information Disclosure

1. The means of reporting and information disclosure of the Company are stipulated in Clause 1, Article 7 of Circular 96.

2. Information disclosure on the Company's website is conducted in accordance with Clause 2, Article 7 of Circular 96.

3. In cases where the obligation to disclose information arises on a holiday or public holiday as prescribed by law, the Company shall disclose information on the Company's website and fully fulfill the information disclosure obligations on the next working day following the holiday or public holiday.

4. The method of reporting and information disclosure on the information disclosure system of the SSC and the HOSE shall be conducted in accordance with the guidance of the SSC and the HOSE.

   According to Document No. 5117/UBCK-GSĐC dated August 13, 2024, from the State Securities Commission regarding the notification of the implementation of a centralized information disclosure system from August 15, 2024, the Company shall conduct periodic and extraordinary reporting and information disclosure, and reporting on the use of capital in accordance with Chapter II and Chapter III of Circular 96 on the information disclosure system of the Stock Exchange.

   The IDS information disclosure system shall continue to maintain the connection at the address https://ids.ssc.gov.vn. The Company shall continue to conduct reports and information disclosures as required by the State Securities Commission; information regarding the offering and issuance of securities in accordance with Chapter II of Decree 155, Circular 118/2020/TT-BTC dated December 31, 2020, of the Ministry of Finance guiding certain contents on offering, issuance of securities, public tender offers, share repurchases, registration of public companies, and cancellation of public company status, and other activities of the Company through the IDS subsystem.*(as amended and supplemented by Circular 19/2025/TT-BTC dated May 5, 2025, Circular 115/2025/TT-BTC dated December 15, 2025)*..

5. The Company is not required to send paper copies to report to the SSC and the HOSE if the documents have been disclosed on all reporting and information disclosure means as stipulated in Clause 1 of this Article and ensure compliance with legal regulations on electronic documents.

Article 6. Postponement of information disclosure

1. Information Disclosure subjects may temporarily suspend information disclosure in cases of force majeure (natural disasters, fires, wars, epidemics, and other force majeure cases) at the time information needs to be disclosed. The Information Disclosure subject must report to the SSC and the HOSE on the temporary postpone information disclosure

immediately after the event occurs, clearly stating the reason for the postponement, and simultaneously announce the postponement.

2. Immediately after overcoming the force majeure situation, the Information Disclosure subject must fully disclose all information that was previously undisclosed in accordance with legal regulations.

Article 7. Language of information disclosure on the securities market

The language of information disclosure on the securities market shall be conducted simultaneously in Vietnamese and English. Information disclosed in English must ensure consistency with the content disclosed in Vietnamese. In case of discrepancies or different interpretations between the Vietnamese and English information, the Vietnamese information shall prevail.

CHAPTER 2: COMPANY INFORMATION DISCLOSURE

Article 8. Periodic information disclosure

1. The Company shall periodically disclose information as stipulated in Appendix 1 attached to this Information Disclosure Regulation in accordance with Article 10, Article 14 of Circular 96, and Clause 1 Article 57 of the Regulation issued with Decision 22.
2. When disclosing financial statements mentioned in Clause 1 of this Article, the Company must simultaneously explain the reasons when one of the cases stipulated in Clause 4 Article 14 of Circular 96 occurs.

Article 9. Extraordinary information disclosure

1. The Company must disclose extra ordinary information according to the form stipulated in Appendix VI issued with Decision 21 *(except for certain cases where specific forms are prescribed)* within twenty-four (24) hours from the occurrence of one of the events stipulated in Clause 1, Clause 2 Article 11, and Article 15 of Circular 96.
2. The Company shall register the Company model and type of financial statements for information disclosure upon initial registration for trading or when registering to change the Company model and type of financial statements due to corporate reorganization as stipulated in Point e or Point h, Clause 1, Article 11 of Circular 96, according to the form specified in Appendix IV issued with Decision 21.
3. When disclosing information as stipulated in Clause 1, Article 11 of Circular 96, the Company must clearly state the event that occurred, the cause, and any remedial measures (if any).
4. Information disclosure regarding the convening of an Extraordinary General Meeting of Shareholders or the approval of a resolution of the General Meeting of Shareholders through written shareholder opinions shall be conducted in accordance with Clause 3, Article 11 of Circular 96.
5. Information disclosure related to the final registration date for exercising rights for existing shareholders shall be conducted in accordance with Clause 4, Article 11 of Circular 96.
6. In cases where the audit organization issues an audit opinion or review conclusion other than an unmodified opinion or unmodified conclusion for the financial statements or financial statements with retrospective adjustments, the Company must disclose

information about the audit opinion, review conclusion, and results of retrospective adjustments to the financial statements within the time frame stipulated in Clause 1, Article 10, and Clauses 2 and 3, Article 14 of Circular 96.

7. Information disclosure in cases of changes to the accounting period shall be conducted in accordance with Clause 6, Article 11 of Circular 96.

Article 10. Information disclosure upon request

1. The Company must disclose information within twenty-four (24) hours from the time of receiving a request from the SSC and/or the HOSE where the Company is listed or registered for trading when one of the following events occurs:

   a. An event that severely affects the legitimate interests of investors; or

   b. Information related to the Company that significantly affects the securities price and requires confirmation of such information.

2. The content of information disclosed upon request must clearly state the event requested for disclosure by the SSC and/or the HOSE; the cause and the Company's assessment of the authenticity of the event, and remedial measures (if any).

Article 11. Information disclosure on other activities

1. The Company conducting private securities offerings, public securities offerings, securities issuance, listing, and registration for trading must fulfill the obligation of information disclosure regarding offering, issuance, listing, registration for trading, and reporting on the use of capital in accordance with the legal regulations on securities offering, issuance, listing, and registration for trading.

2. The Company must disclose information about the maximum foreign ownership ratio of the Company and any changes related to this ownership ratio on the Company's website, HOSE, VSDC, and the information disclosure system of the State Securities Commission in accordance with the securities law guiding foreign investment activities in the Vietnamese securities market.

3. In cases where the Company repurchases its own shares or sells treasury shares, the Company must disclose information in accordance with the legal regulations on repurchasing its own shares or selling treasury shares. In this case, after completing the payment for the repurchased shares, if the total asset value recorded in the accounting books decreases by more than ten percent (10%), the Company must notify all creditors

and disclose information within fifteen (15) days from the date of completing the payment obligation for the share repurchase.

CHAPTER 3: INFORMATION DISCLOSURE OF OTHER ENTITIES

Article 12. Information disclosure of major shareholders, related parties, or related foreign investor groups holding five percent (5%) or more of the Company's voting shares

1. Organizations or individuals who become or cease to be major shareholders of the Company must disclose information and report transactions to the Company, the SSC, and the HOSE in accordance with the form prescribed in Appendix VII issued with Circular 96 within five (5) working days from the date of becoming or ceasing to be a major shareholder.
2. The disclosure of information related to major shareholders, related parties, or related foreign investor groups holding five percent (5%) or more of the Company's voting shares shall be conducted in accordance with Article 31 of Circular 96.
3. The Company must disclose on its electronic information portal within three (3) working days after receiving reports related to changes in the shareholding ratio of the entities specified in this Article.

Article 13. Information Disclosure of Insiders and Related Persons of Insiders

1. Insiders of the Company and Related Persons of Insiders must disclose information and report before and after conducting transactions to SSC, the HOSE, and the Company in accordance with Article 33 of Circular 96.
2. Within three (3) working days after receiving reports related to securities transactions of Insiders and Related Persons of Insiders as stipulated in Clause 1 of this Article, the Company must disclose on its electronic information portal.

Article 14. Information Disclosure on Public Tender Offer Transactions

The Company and parties participating in or related to public tender offer transactions must conduct information disclosure in accordance with legal regulations.

CHAPTER 4: ORGANIZATION OF IMPLEMENTATION

Article 15. Responsibilities of departments and individuals related to information disclosure activities

1. Members of the Executive Board and departments, individuals related to information disclosure activities are responsible for implementing, disseminating, guiding the implementation, and strictly complying with the regulations in this Information Disclosure Regulation.
2. The Person Responsible for Information Disclosure is the focal point for guiding other arising cases related to information disclosure on media platforms.
3. On the last working day of each month, The Person Responsible for Information Disclosure is responsible for compiling and reporting to the Board of Managment the information disclosed during that month, including any supplementary/corrective information as per Clause 4, Article 16 of this Information Disclosure Regulation.

Article 16. Information disclosure process

1. When information arises that needs to be disclosed according to this Information Disclosure Regulation, Circular 96, or other relevant legal regulations, the heads of departments, affiliated units, or related individuals are responsible for proactively providing information to The Person Responsible for Information Disclosure within twelve (12) hours from the occurrence of the event that generates such information.
2. The Person Responsible for Information Disclosure compiles the information, verifies its accuracy, and submits it to the Legal Representative for approval before disclosure.
3. The Person Responsible for Information Disclosure is responsible for (a) sending information disclosure emails to the HOSE's specialists, (b) disclosing information through the information disclosure system of the HOSE and the SSC, (c) sending hard copies of information disclosure documents to the HOSE (unless otherwise notified by the HOSE), and (d) preserving and retaining information in accordance with legal regulations.

   In cases where information disclosure pertains to Financial Statements, the Company's accounting department shall be responsible for entering data from the Financial Statements into the information disclosure system of the HOSE and the SSC.

4. In the event that the disclosed information receives feedback indicating it is inaccurate and/or incomplete, the Information Disclosure Officer is responsible for checking, verifying, supplementing/ adjusting the information as appropriate, reporting to the Board of Directors, and disclosing additional/ corrected information in accordance with the provisions of this Information Disclosure Regulation and legal regulations.

Article 17. Handling of violations

Departments or individuals who violate the contents of this Information Disclosure Regulation or legal regulations on information disclosure causing damage to the Company shall be responsible for their violations and compensate for damages in accordance with legal regulations.

Article 18. Implementation provisions

1. In cases where legal regulations related to information disclosure are not mentioned in this Information Disclosure Regulation or where new legal regulations differ from the provisions in this Information Disclosure Regulation, such legal regulations shall automatically apply to and govern these Information Disclosure Regulations.
2. The Board of Management shall review and decide on amendments or supplements to this Information Disclosure Regulation.
3. This Information Disclosure Regulation shall take effect as of September 4, 2026
4. This Information Disclosure Regulation is drafted in Vietnamese.

SAIGON CARGO SERVICE CORPORATION
CHAIRPERSON

(Signed and stamped)

BUI THI THU HUONG

APPENDIX 1.
LIST OF PERIODIC INFORMATION DISCLOSURES DURING THE YEAR

No.	Information to be Disclosed	Attached Documents (if any)	Disclosure Deadline
I	**FINANCIAL STATEMENTS**		
1	Quarterly Financial Statements.	- Quarterly Financial Statements; - Explanatory documents related to cases specified in Clause 4, Article 14 of Circular 96 *(if any)*.	Within 20 days from the end of the quarter. *(In cases where the Company is the parent company of another organization or is a superior accounting unit with a separate accounting unit, the quarterly Financial Statements must be disclosed within 30 days from the end of the quarter)*
2	Semi-annual financial statements reviewed by an approved auditing organization.	- Reviewed semi-annual financial statements; - Explanatory document if the review conclusion is not an unqualified opinion *(if any)*; - Explanatory document related to cases stipulated in Clause 4, Article 14 of Circular 96 *(if any)*.	Within 5 days from the date the auditing organization signs the review report, but no more than 45 days from the end of the first 6 months of the fiscal year. *(In the case where the Company is the parent company of another organization or is an upper-level accounting unit with a separate accounting apparatus, the reviewed semi-annual financial statements must be disclosed within 5 days from the date the auditing organization signs the review report, but no more than 60 days from the end of the first 6 months of the fiscal year)*
3	Annual financial statements audited by an approved auditing organization.	- Audited annual financial statements; - Explanatory document of the Company if the auditing	Within 10 days from the date the auditing organization signs the audit report, but not exceeding

No.	Information to be Disclosed	Attached Documents (if any)	Disclosure Deadline
		organization issues an opinion other than an unqualified opinion *(if any)*; - Explanatory document related to cases stipulated in Clause 4, Article 14 of Circular 96 *(if any)*.	90 days from the end of the fiscal year.
II	**ANNUAL REPORT AND CORPORATE GOVERNANCE REPORT**		
1	Annual report	- Annual report.	Within 20 days from the date of disclosure of the audited annual financial statements, but not exceeding 110 days from the end of the fiscal year.
2	Corporate governance report.	- Corporate governance report; and - Electronic data. *(including 2 copies: 1 PDF format with signature and seal, and 1 Excel format list of insiders and related parties)*	Within 30 days from the end of the first 6 months and 30 days from the end of the calendar year. *(according to Point d, Clause 1, Article 57 of the Regulation issued with Decision 22)*
3	Information provision table on corporate governance	- Information provision table on corporate governance; and - Electronic data.	Submit to the Stock Exchange within 30 days from the end of the first 6 months and the end of the calendar year. *(according to Point a, Clause 1, Article 57 of the Regulation issued with Decision 22)*
III	**SHAREHOLDER LIST**		
1	List of State Shareholders, Strategic Shareholders, Major Shareholders, and	- List of State Shareholders, Strategic Shareholders, Major Shareholders, and Treasury Shares of the Company; and - Electronic Data	Submit to the Stock Exchange: - First quarter report of the Calendar year: based on the shareholder list finalized at the nearest time before

No.	Information to be Disclosed	Attached Documents (if any)	Disclosure Deadline
	Treasury Shares of the Company	*(comprising 2 copies: 1 PDF format with signature and seal, and 1 Excel format).*	February 28 and submitted to the Stock Exchange no later than March 10. - Second quarter report of the Calendar year: based on the shareholder list finalized at the nearest time before May 31 and submitted to the Stock Exchange no later than June 10. - Third quarter report of the Calendar year: based on the shareholder list finalized at the nearest time before August 31 and submitted to the Stock Exchange no later than September 10. - Fourth quarter report of the Calendar year: based on the shareholder list finalized at the nearest time before November 30 and submitted to the Stock Exchange no later than December 10. *(pursuant to Point b, Clause 1, Article 57 of the Regulations issued with Decision 22)*
2	Summary of Shareholder Register on the Final Registration Date	- Summary of Shareholder Register on the Final Registration Date; and - Electronic Data *(comprising 2 copies: 1 PDF format with signature and seal, and 1 Excel format)*	Submit to the Stock Exchange within 15 days from the Final Registration Date *(pursuant to Point c, Clause 1, Article 57 of the Regulations issued with Decision 22)*

No.	Information to be Disclosed	Attached Documents (if any)	Disclosure Deadline
IV	**ORGANIZATION OF THE ANNUAL GENERAL MEETING OF SHAREHOLDERS**		
1	Final Registration Date for Existing Shareholders to Exercise Rights to Attend the Annual General Meeting of Shareholders.	- Notice of the Final Registration Date. - Resolution of the Board of Directors regarding the Final Registration Date.	At least 20 days prior to the anticipated Final Registration Date.
2	Annual General Meeting of Shareholders	- Notice of Meeting; - Meeting Agenda; - Voting Ballot; - Documents Used in the Meeting *(Update amendments and supplements (if any))*; and - Draft Resolution for each item on the Meeting Agenda.	At least 21 days before the opening of the Annual General Meeting of Shareholders.
		- Resolution of the General Meeting of Shareholders; - Meeting Minutes; and - Documents attached to the Meeting Minutes, Resolution of the General Meeting of Shareholders.	24 hours from the time of the General Meeting of Shareholders.