

SAIGON BEER - ALCOHOL - BEVERAGE CORPORATION



**INFORMATION DISCLOSURE REGULATION OF
SAIGON BEER - ALCOHOL - BEVERAGE CORPORATION**

Ho Chi Minh City, October 31st, 2023



SAIGON BEER - ALCOHOL - BEVERAGE CORPORATION

Information Disclosure Regulation of Saigon Beer - Alcohol - Beverage Corporation

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SAIGON BEER - ALCOHOL - BEVERAGE CORPORATION

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Important Information:

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| Approved on: | Approved by Board of Directors on October 31 st , 2023 in accordance with Proposal No. 770/TTr-BSG dated 18 October 2023 of SABECO General Director. |
| Function: | Guideline |
| Accountability: | Board of Directors/ Board of Management |
| Monitoring and Reporting function: | Investor Relations Department - Board of Directors Office ("IR – BOD Office ") and relevant departments (If any) |

Article 1. Scope of the Regulation

This Regulation aims to regulate the disclosure of information on the Vietnam securities market of Saigon Beer - Alcohol - Beverage Corporation (hereinafter "SABECO") to comply with relevant provisions of the law and assign responsibilities to related departments of SABECO in disclosing information.

Article 2. Subjects

This Regulation applies to SABECO's functional departments, wholly owned subsidiaries, and investors who are obliged to disclose information.

Article 3. Abbreviations

1. **SSC** : State Securities Commission of Vietnam.
2. **HOSE** : Ho Chi Minh Stock Exchange.
3. **BOD Office** : Board of Directors Office of SABECO.
4. **IR** : Investor Relations Department under BOD Office of SABECO.
5. **AGM** : General Meeting of Shareholders.
6. **EGM** : Extraordinary General Meeting of Shareholders.
7. **VSDC** : Viet Nam Securities Depository and Clearing Coporation.
8. **Wholly owned subsidiaries** : Saigon Beer - Nguyen Chi Thanh Brewery, Saigon Beer - Cu Chi Brewery.
9. **The Management** : General Director, Deputy General Directors, Chief Accountant.
10. **Internal persons** : Individuals as prescribed under the Law on Securities No. 54/2019/QH14, Article 4, Clause 45.
11. **Related persons** : Organizations and individuals as prescribed under the Law on Securities No. 54/2019/QH14, Article 4, Clause 46.
12. **Investors who are obliged to disclose information** : Organizations and individuals as prescribed under Circular No. 96/2020/TT-BTC, Article 3, Clause 3.

Article 4. Implementation principles of information disclosure

1. The information to be disclosed shall be disclosed fully, accurately, and timely in accordance with the law.
2. The persons to disclose information of SABECO shall take responsibility for the information to be disclosed.
3. The language used for information disclosure is Vietnamese and English (if any).
4. When the information to be disclosed has been signed by the persons to disclose information, on a case-by-case basis, IR will then send disclosure documents to SSC, HOSE, VSDC, and the Corporate Office to upload on SABECO's website.

5. SABECO shall archive the disclosed information as follows:

- Periodically disclosed information shall be archived in the forms of written documents (if any) and soft copies for at least 10 years. In addition, such information shall be kept available on SABECO's website for at least 5 years.
- Extraordinarily disclosed information, information disclosed upon request, or other disclosed information shall be kept available on SABECO's website for at least 5 years.

6. Applicable forms: Using the forms as prescribed under relevant current regulations.

Article 5. Persons to disclose information

1. The persons to disclose information of SABECO on the securities market shall include:

- a) Legal representatives of SABECO.
- b) The authorized person to disclose information.
- c) In case an event to be disclosed occurs when both legal representatives and the authorized person to disclose information are absent, the member holding the highest Management position shall make information disclosure. In the event of more than one person holding the highest position, the remaining members of the Management shall elect or appoint a person who is responsible for information disclosure.

2. In case of change of the authorized person to disclose information, IR is in charge of sending the Power of Attorney form and relevant information provided by the newly authorized person to SSC and HOSE within 24 hours from the occurrence of such event.

Article 6. Means of information disclosure:

1. The information disclosure means include:

- a) Website of SABECO.
- b) Information disclosure system of SSC.
- c) Information disclosure system of HOSE.
- d) Information disclosure system of VSDC.

2. The disclosure of information on the systems of SSC and HOSE shall comply with corresponding guidelines of SSC and HOSE.

IR, who is responsible for disclosing information on the systems of SSC and HOSE, shall:

- Safeguard the account and password of SABECO on the systems of SSC and HOSE as well as the token key and password of the digital certificate used for information disclosure.
- Comply with corresponding guidelines of SSC and HOSE.
- Register SABECO's email on the systems of SSC and HOSE: ir@sabeco.com.vn.

Article 7. Postponement of information disclosure

1. In case SABECO is unable to disclose information as required by the law due to force majeure events (natural disasters, fire, etc.), IR shall report to SSC and HOSE on the postponement of information disclosure due to the occurrence of such event, clearly stating reasons for the postponement, and disclosing the postponement of information disclosure.

2. As soon as the force majeure event is over, IR shall disclose adequate information which could not be disclosed previously in accordance with the law.

Article 8. Information to be disclosed

The list of information disclosure is included in the attached Appendix:

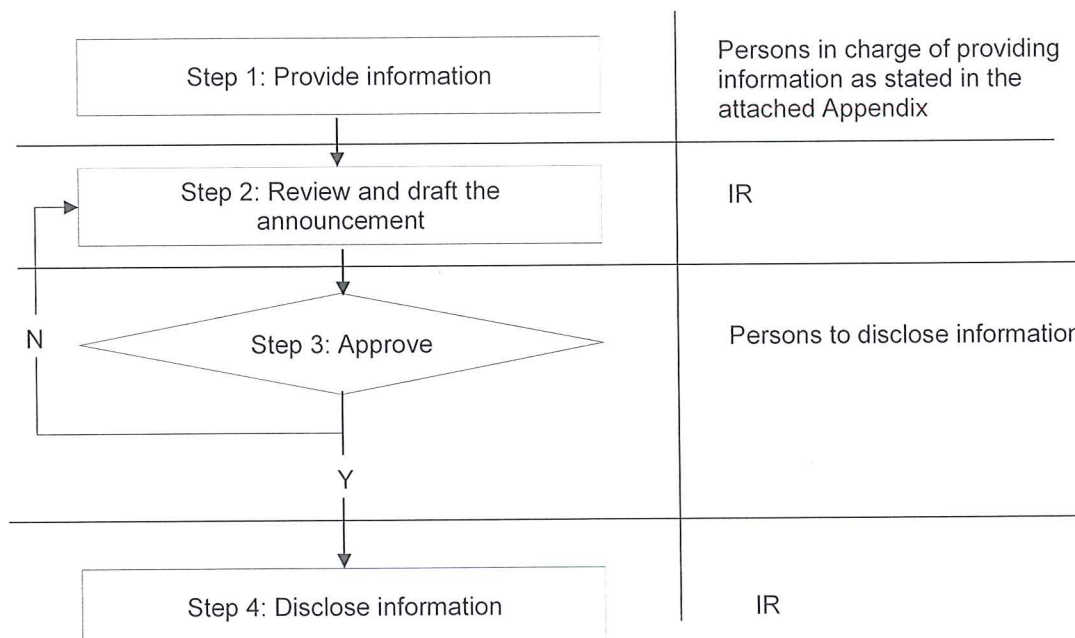
1. Disclosures of information by SABECO.

- a) Periodic information disclosure
- b) Extraordinary information disclosure
- c) Information disclosure upon request
- d) Other information disclosures

2. Information disclosure of other entities in case SABECO discloses information.

Article 9. Process of information disclosure

1. Disclosure flowchart:



2. Disclosure procedure

Step 1: Provide information

- The list of information to be disclosed by SABECO and the persons in charge of providing information are presented in the attached Appendix.
- The persons in charge of providing information are responsible for giving the information and relevant documents to IR in the forms of hard copies and soft copies (e.g., Word, Excel, Pdf, etc.) via email: ir@sabeco.com.vn.
- Deadline to provide information:
 - For periodic information: at least 24 hours before the deadline as stipulated.
 - For other information: not later than 12 hours from the occurrence of such event.
- The persons in charge of providing information shall be responsible for collecting relevant mails and documents from the Corporate Office to ensure that the deadline for providing information as specified in this Regulation is met.

Step 2: Review and draft the announcement

IR is responsible for checking the information to be disclosed for its compliance with the law and drafting the announcement using the forms as stipulated.

Step 3: Approve

IR submits to the persons to disclose information for review and approval.

Step 4: Disclose information

On a case-by-case basis, IR sends disclosure documents to SSC, HOSE, VSDC, and the Corporate Office to upload on SABECO's website.

Article 10. Implementation provisions

1. This Regulation shall take effect upon signing and supersede the previous Information Disclosure Regulation issued together with the Board Decision No. 224/2016/QĐ-HĐQT dated November 03, 2016.

2. Other issues related to the information disclosure of SABECO, which are not specified in this Regulation, shall be regulated by relevant laws.
3. During the implementation of this Regulation, if any problems arise or amendments are to be proposed, relevant departments/divisions/business units shall send their documents to the BOD Office and then BOD Office shall follow up for the Board of Directors' consideration and decision, in accordance with the Manual of Authority.

ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN



A handwritten signature in blue ink, appearing to read "Koh Poh Tiong".

Koh Poh Tiong

APPENDIX: LIST OF INFORMATION DISCLOSURE

| No. | Content | Deadline of disclosure | Persons in charge of providing information | Note |
|---|--|--|--|--|
| I. PERIODIC INFORMATION DISCLOSURE | | | | |
| 1 | Audited FY financial statements (separate and consolidated) Explanation in case the auditor gives any opinions other than acceptance of the whole financial statements | Within 10 days of having the financial statements signed by the auditing firm, but not exceeding 90 days from the end of the fiscal year | Accounting | SABECO shall concurrently explain the cause of any of the following occurrences: a) The profit-after-tax of the reporting period changes by at least 10% compared to the same period of last year; b) The profit-after-tax of the reporting period is negative, moves from profit in the same period of last year to loss in the reporting period or vice versa; c) The profit- after-tax in the reporting period sees a difference of at least 5% between the pre-audit and post-audit results, moves from loss to profit or vice versa. |
| 2 | Reviewed H1 financial statements (separate and consolidated) Explanation in case the auditor gives any opinions other than acceptance of the whole financial statements | Within 05 days of having the financial statements signed by the auditing firm, but not exceeding 60 days from the end of the first half of the fiscal year | Accounting | |
| 3 | Quarterly financial statements (separate and consolidated) | Within 30 days from the end of the quarter | Accounting | |
| 4 | Annual report | Within 20 days of disclosing the audited FY financial statement, but not exceeding 110 days from the end of the fiscal year | BOD Office | |
| 5 | Report on corporate governance | No later than July 30 and January 30 annually | BOD Office | |
| 6 | Annual General Meeting of Shareholders | | | |

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| 6.1 | Invitation and documents of AGM | At least 21 days before the AGM date | BOD Office | AGM documents shall be disclosed and updated with amendments or additional documents (if any) |
| 6.2 | Minutes and the resolution of AGM | Within 24 hours of the ending of AGM | BOD Office | |
| II. EXTRAORDINARY INFORMATION DISCLOSURE | | | | |
| 1 | SABECO's account at a bank or foreign bank branch is frozen when a competent agency so requests, or an institutional payment service provider detects signs of a fraud or violation related to the payment account; or its bank account is permitted to resume after the freezing period in the cases specified at this point | Within 24 hours after the occurrence of the event | Accounting | |
| 2 | Upon receiving document from a state competent agency or when SABECO issues a decision on suspending some or all of its business operations; change of its business registration contents; revocation of its business registration certificate; modification and supplementation to, or revocation of its establishment and operation license or operation license | Within 24 hours after the occurrence of the event | Legal | |
| 3 | A decision of the EGM, enclosed with a resolution of the GMS, meeting minutes or vote count record (in case of collecting written opinions of shareholders), is adopted. In case the GMS adopts the delisting, SABECO shall disclose information on the delisting together with the votes | Within 24 hours after the occurrence of the event | BOD Office | |
| 4 | A decision to purchase SABECO's stocks or sell treasury stocks; date of exercising the stock warrants of bond owners associated with the stock warrants or date of conversion of convertible bonds into stocks; a decision on | Within 24 hours after the occurrence of the event | Finance/ BOD Office | |

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| | overseas offering of securities and decisions related to the securities offering and issuance | | | |
| 5 | A decision on dividends, form and time of dividend payment, or a decision on stock split-up or split-down | Within 24 hours after the occurrence of the event | Finance/ BOD Office | |
| 6 | A decision on enterprise reorganization (division, split up, merger or consolidation), dissolution or bankruptcy; change of tax identification number, renaming of SABECO or change of SABECO seal; relocation, establishment or shutdown of the head office, a branch or representative office; modification or supplementation of the charter; strategy, medium-term development plans and annual business plans of SABECO | Within 24 hours after the occurrence of the event | Legal/ BOD Office | |
| 7 | A decision to change the accounting period and applicable accounting policies (except the change of applicable accounting policies due to regulation change); a notification that an auditing entity has signed a contract to audit annual financial statements, or the auditing entity is changed (after an audit contract is signed); cancellation of the signed audit contract | Within 24 hours after the occurrence of the event | Accounting/ BOD Office | |
| 8 | A decision to contribute capital for the establishment of, or purchase shares to increase holding in, a company, making such company become a subsidiary or affiliated company, or sell shares to reduce holding in a subsidiary or affiliated company, making such company no longer is the subsidiary or affiliated company; or dissolve a subsidiary or affiliated company | Within 24 hours after the occurrence of the event | BOD Office | |
| 9 | A decision of the GMS or BOD to approve a contract or transaction between SABECO and an | Within 24 hours after the occurrence of the event | BOD Office | |



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| | internal person, related person of internal person or related person of SABECO | | | |
| 10 | The change of voting stocks | | | |
| 10.1 | In case SABECO issues more shares or convert bonds and preferred shares into shares | Within 24 hours after SABECO reports to SSC on the issuance or conversion result under the law regulations on securities issuance | Finance | |
| 10.2 | In case of redemption of SABECO's shares or sale of treasury shares | Within 24 hours after SABECO reports the transaction result under the relevant laws and regulations | Finance | |
| 10.3 | In case SABECO redeems shares from its own employees under the regulation on issuance of shares to employees, or redeems its odd shares at the request of its shareholders | Within the first 10 days of the month based on completed transactions and updated to the date of information disclosure | Finance | |
| 11 | SABECO changes, appoints, re-appoints, or dismisses an internal person; receives a resignation letter from an internal person (SABECO must specify the effective date in accordance with the Law on Enterprises and the Charter). At the same time, SABECO shall send to SSC and HOSE an information sheet of the new internal person | Within 24 hours after the occurrence of the event | Human Capital/ BOD Office | |
| 12 | A decision to purchase or sell an asset, or to conduct a transaction valued at over 15% of total assets of SABECO recorded in the latest audited annual consolidated financial statements or the latest examined biannual consolidated financial statements | Within 24 hours after the occurrence of the event | Finance/ BOD Office | |

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| 13 | A decision on initiation of a criminal case against SABECO and/or its internal persons; a decision on temporary detention or examination of penal liability of an internal person is received | Within 24 hours after the occurrence of the event | Legal | |
| 14 | A legally effective court judgment or decision related to the operation of SABECO; a decision on sanctioning of a violation of the law is received | Within 24 hours after the occurrence of the event | Legal/ Accounting | |
| 15 | SABECO is notified by a court that it has accepted the petition for opening of enterprise bankruptcy procedures | Within 24 hours after the occurrence of the event | Legal | |
| 16 | In case where SABECO acknowledges an event or information affecting to its securities price, it shall confirm or correct such event or information | Within 24 hours after the occurrence of the event | BOD Office/ Corporate Communications Department | |
| 17 | Any other events which greatly affect the production or business operation or administration of SABECO | Within 24 hours after the occurrence of the event | Relevant Departments | |
| 18 | A decision on increase or reduction of the charter capital | Within 24 hours after the occurrence of the event | BOD Office | |
| 19 | A decision on contribution of investment capital to an organization or a project, borrowing or lending or another transaction valued at 10% or more of total assets of SABECO as stated in the latest audited annual consolidated financial statements or latest reviewed half year consolidated financial statements | Within 24 hours after the occurrence of the event | Finance/ Accounting/ BOD Office | |
| 20 | A decision on contribution of capital valued at 50% or more of the charter capital of an organization (determined according to the charter capital of the contribution-receiving institution before the contribution) | Within 24 hours after the occurrence of the event | BOD Office | |

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| 21 | Approved or delisted at foreign stock exchange | Within 24 hours after the occurrence of the event | BOD Office | |
| 22 | Extraordinary General Meeting of Shareholders | | | |
| 22.1 | Invitation and documents of EGM | At least 21 days before the opening date of the EGM | BOD Office | EGM documents shall be disclosed and updated with amendments or additional documents (if any) |
| 22.2 | Minutes and the resolution of EGM | Within 24 hours of the ending of EGM | BOD Office | |
| 23 | Approval of the GMS in the form of collecting written opinions of shareholders | | | |
| 23.1 | Form of written opinions of shareholders and relevant documents | At least 10 days before the deadline of collecting written opinions | BOD Office | |
| 23.2 | Vote counting report and the resolution | Within 24 hours of the ending of GMS | BOD Office | |
| 24 | The record date for existing shareholders to exercise their rights | | | |
| 24.1 | The record date for existing shareholders to exercise their rights in order to participate in the GMS | At least 20 days before the record date | BOD Office | |
| 24.2 | Other cases | At least 10 days before the record date | BOD Office | |
| 25 | After changing the accounting period, SABECO shall disclose its financial statements for the period between two accounting periods of the previous fiscal year and the new fiscal year in accordance with the law on enterprise accounting | Within 10 days of having the financial statements signed by the auditing firm, but not exceeding 90 days from the start of the new fiscal year | Accounting | |

| III. INFORMATION DISCLOSURE UPON REQUEST | | | | |
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| 1 | An event the seriously affects lawful interests of investors | Within 24 hours of receiving the request from SSC, HOSE | BOD Office | |
| 2 | An information relating to SABECO which greatly affects the securities price and needs confirmation | Within 24 hours of receiving the request from SSC, HOSE | BOD Office | |
| IV. OTHER INFORMATION DISCLOSURES | | | | |
| 1 | Securities offering, issuance, listing, registration for trading and reports on capital use | In accordance with relevant laws and regulations | Finance/ Accounting | |
| 2 | Foreign ownership ratio | In accordance with provisions of the securities law guiding foreign investment activities on the Vietnamese securities market. | Legal | |
| 3 | Transactions of redemption of SABECO's own stocks, sale of treasury stocks | In accordance with relevant laws and regulations | Finance/ Accounting | |
| V. INFORMATION DISCLOSURE OF OTHER ENTITIES IN CASE SABECO DISCLOSES INFORMATION | | | | |
| 1 | Report on becoming or no longer being a major shareholder/group of related investors owning at least 5% of SABECO's voting shares | Within 05 working days of becoming or no longer being a major shareholder of SABECO/ Group of related investors owning at least 5% of SABECO's voting shares | Investor/ Group of related investors who becomes or is no longer a major shareholder of SABECO | Within 03 working days of receiving such report, IR shall send to the Corporate Office to make disclosure on SABECO's website Not applicable for the change in stock ownership due to share repurchase or additional shares issued by SABECO |
| 2 | Report on the change in stock ownership which exceeds the 1% threshold | Within 05 working days of the change | Major shareholders of SABECO Group of related investors owning | |

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| | | | at least 5% of SABECO's voting shares | |
| 3 | Securities trading in which the trading value per day is expected to be VND50 million or more, or the trading value per month is expected to be VND200 million or more | | Internal persons and their related persons A parent company, political organization, or socio-political organization | Within 03 working days of receiving a report/notice on securities trading, IR shall send to the Corporate Office to make disclosure on SABECO's website Not applicable in case a securities company executes the mortgage-release sale of stocks of a customer who is an internal person or a related person of an internal person of SABECO In case the person is no longer an internal person or a related person of an internal person of SABECO before the transaction is completed, he/she shall still report on the transaction result |
| 3.1 | Transaction notice | At least 03 working days before the expected trading date | | |
| 3.2 | Transaction report | Within 05 working days of transaction completion (in case the transaction is completed before the registered deadline) or the expiration date of the scheduled transaction | | |
| 4 | Public bidding | In accordance with relevant laws and regulations | Organizations and individuals making public bids, target companies | |