



**DONG SON HOLDINGS
JOINT STOCK COMPANY**

No. 184/2026/CV-DSH

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Hanoi, 14 September 2026

**LIST OF LEGAL INSTRUMENTS APPLICABLE TO
DONG SON HOLDINGS JOINT STOCK COMPANY**

To: Ho Chi Minh Stock Exchange

Dong Son Holdings Joint Stock Company (hereinafter referred to as the “Company”) respectfully extends its greetings to the Ho Chi Minh Stock Exchange.

In connection with the application for listing the shares of Dong Son Holdings Joint Stock Company, stock code DSH, the Company hereby submits the following list of legal instruments governing corporate governance, securities and the securities market, stock exchange regulations, and the Company’s business operations:

The Company undertakes that it has thoroughly reviewed and strictly complies with these legal instruments and any amendments, supplements or replacements thereto, if any. The Company further undertakes to accept all applicable sanctions in the event of any breach of this undertaking.

1. Corporate Governance, Securities and the Securities Market

1. Law on Enterprises No. 59/2020/QH14 dated 17 June 2020;
2. Law No. 03/2022/QH15 dated 11 January 2022 amending and supplementing a number of articles of the Law on Public Investment, the Law on Public-Private Partnership Investment, the Law on Investment, the Law on Housing, the Law on Bidding, the Law on Electricity, the Law on Enterprises, the Law on Special Consumption Tax and the Law on Enforcement of Civil Judgments;
3. Law No. 76/2025/QH15 dated 17 June 2025 amending and supplementing a number of articles of the Law on Enterprises;
4. Decree No. 168/2025/ND-CP dated 30 June 2025 on enterprise registration;
5. Decree No. 296/2026/ND-CP dated 23 July 2026 amending and supplementing a number of articles of the Government’s Decree No. 168/2025/ND-CP dated 30 June 2025 on enterprise registration;
6. Decree No. 122/2021/ND-CP dated 28 December 2021 on administrative penalties in the field of planning and investment;
7. Decree No. 288/2026/ND-CP dated 21 July 2026 amending and supplementing a number of articles of the Government’s Decree No. 122/2021/ND-CP dated 28 December 2021 on administrative penalties in the field of planning and investment;
8. Circular No. 68/2025/TT-BTC dated 1 July 2025 promulgating forms for enterprise registration and household business registration;
9. Circular No. 121/2026/TT-BTC dated 21 August 2026 amending and supplementing a number of articles of the Ministry of Finance’s Circular No. 68/2025/TT-BTC dated 1 July 2025 promulgating forms for enterprise registration and household business registration;
10. Law on Securities No. 54/2019/QH14 dated 26 November 2019;

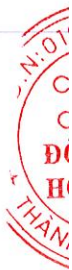
11. Law No. 56/2024/QH15 dated 29 November 2024 amending and supplementing a number of articles of the Law on Securities, the Law on Accounting, the Law on Independent Audit, the Law on the State Budget, the Law on Management and Use of Public Property, the Law on Tax Administration, the Law on Personal Income Tax, the Law on National Reserves and the Law on Handling of Administrative Violations;
12. Decree No. 155/2020/ND-CP dated 31 December 2020 detailing the implementation of a number of articles of the Law on Securities;
13. Decree No. 245/2025/ND-CP dated 11 September 2025 amending and supplementing a number of articles of the Government's Decree No. 155/2020/ND-CP dated 31 December 2020 detailing the implementation of a number of articles of the Law on Securities;
14. Decree No. 200/2026/ND-CP dated 5 June 2026 on private placements and trading of corporate bonds in the domestic market and offerings of corporate bonds in the international market;
15. Circular No. 19/2025/TT-BTC dated 5 May 2025 on public company registration, cancellation of public company status and audited reports on paid-up charter capital;
16. Circular No. 96/2020/TT-BTC dated 16 November 2020 providing guidance on information disclosure in the securities market;
17. Circular No. 08/2026/TT-BTC dated 3 February 2026 amending and supplementing a number of articles of Circular No. 96/2020/TT-BTC, Circular No. 120/2020/TT-BTC and Circular No. 121/2020/TT-BTC;
18. Circular No. 18/2025/TT-BTC dated 26 April 2025 amending and supplementing a number of articles of Circular No. 119/2020/TT-BTC dated 31 December 2020 and Circular No. 96/2020/TT-BTC dated 16 November 2020;
19. Circular No. 68/2024/TT-BTC dated 18 September 2024 amending and supplementing a number of articles of the circulars governing securities trading on securities trading systems; clearing and settlement of securities transactions; operations of securities companies; and information disclosure in the securities market;
20. Circular No. 116/2020/TT-BTC dated 31 December 2020 providing guidance on a number of provisions on corporate governance applicable to public companies;
21. Circular No. 118/2020/TT-BTC dated 31 December 2020 providing guidance on certain matters concerning securities offerings and issuance, tender offers, share repurchases, public company registration and cancellation of public company status;
22. Circular No. 115/2025/TT-BTC dated 15 December 2025 amending and supplementing a number of articles of Circular No. 118/2020/TT-BTC dated 31 December 2020;
23. Other legal instruments applicable at the relevant time.

II. Stock Exchange Regulations

1. Regulations on Information Disclosure at the Vietnam Exchange and its subsidiaries, issued together with Decision No. 21/QD-SGDVN dated 21 December 2021 of the Vietnam Exchange;
2. Decision No. 31/QD-HDTV dated 31 March 2026 of the Vietnam Exchange amending and supplementing the Regulations on Information Disclosure at the Vietnam Exchange and its subsidiaries, issued together with Decision No. 21/QD-SGDVN dated 21 December 2021;
3. Regulations on Listing and Trading of Listed Securities, issued together with Decision No. 22/QD-HDTV dated 16 March 2026 of the Members' Council of the Vietnam Exchange;
4. Other legal instruments applicable at the relevant time.

III. Business Operations

1. Law on Construction No. 135/2025/QH15 dated 10 December 2025;



2. Law on Investment No. 143/2025/QH15 dated 11 December 2025;
3. Law on Public-Private Partnership Investment No. 64/2020/QH14 dated 18 June 2020, as amended and supplemented by Law No. 03/2022/QH15, Law No. 28/2023/QH15, Law No. 35/2024/QH15, Law No. 57/2024/QH15 and Law No. 90/2025/QH15;
4. Law on Roads No. 35/2024/QH15 dated 27 June 2024;
5. Law on Urban and Rural Planning No. 47/2024/QH15 dated 26 November 2024, as amended and supplemented by Law No. 144/2025/QH15 dated 11 December 2025;
6. Decree No. 206/2026/ND-CP dated 15 June 2026 detailing the management of construction investment costs;
7. Decree No. 207/2026/ND-CP dated 15 June 2026 detailing a number of articles of the Law on Construction regarding quality management, construction execution and maintenance of construction works;
8. Decree No. 209/2026/ND-CP dated 15 June 2026 detailing a number of articles of, and measures for implementing, the Law on Construction regarding the management of construction materials;
9. Decree No. 210/2026/ND-CP dated 15 June 2026 detailing and guiding the implementation of a number of articles of the Law on Construction regarding construction contracts;
10. Decree No. 212/2026/ND-CP dated 17 June 2026 on capacity requirements for construction activities, the Information System and the National Database on Construction Activities;
11. Decree No. 217/2026/ND-CP dated 19 June 2026 detailing a number of articles of the Law on Construction regarding the management of construction activities;
12. Decree No. 339/2026/ND-CP dated 26 August 2026 on administrative penalties in the fields of construction, management of technical infrastructure works, housing management and development, and real estate business;
13. Decree No. 178/2025/ND-CP dated 1 July 2025 detailing a number of articles of the Law on Urban and Rural Planning;
14. Decree No. 34/2026/ND-CP dated 22 January 2026 amending and supplementing a number of articles of Decree No. 178/2025/ND-CP dated 1 July 2025;
15. Decree No. 19/2026/ND-CP dated 14 January 2026 on the procedures for appraisal of projects of national importance and investment monitoring and evaluation;
16. Decree No. 67/2023/ND-CP dated 6 September 2023 on compulsory civil liability insurance for motor vehicle owners, compulsory fire and explosion insurance, and compulsory insurance in construction investment activities, as amended and partially replaced by Decree No. 105/2025/ND-CP dated 15 May 2025;
17. Decree No. 243/2025/ND-CP dated 11 September 2025 detailing a number of articles of the Law on Public-Private Partnership Investment;
18. Decree No. 312/2025/ND-CP dated 6 December 2025 on financial management mechanisms for public-private partnership investment projects and payment and final settlement mechanisms for projects under build-transfer (BT) contracts;
19. Decree No. 165/2024/ND-CP dated 26 December 2024 detailing and guiding the implementation of a number of articles of the Law on Roads and Article 77 of the Law on Road Traffic Order and Safety;
20. Decree No. 241/2026/ND-CP dated 26 June 2026 amending and supplementing a number of articles of Decree No. 165/2024/ND-CP dated 26 December 2024;
21. Decree No. 140/2025/ND-CP dated 12 June 2025 on the delineation of powers of two-tier local authorities in the areas of state management under the Ministry of Construction, as amended and supplemented under prevailing regulations;

22. Decree No. 144/2025/ND-CP dated 12 June 2025 on the delegation and decentralization of powers in the areas of state management under the Ministry of Construction, as amended and supplemented under prevailing regulations;
23. Circular No. 32/2026/TT-BXD dated 22 June 2026 detailing a number of articles of the Government's Decree No. 207/2026/ND-CP dated 15 June 2026 on quality management, construction execution and maintenance of construction works;
24. Circular No. 34/2026/TT-BXD dated 25 June 2026 detailing the classification of construction works for the management of construction activities;
25. Circular No. 36/2026/TT-BXD dated 26 June 2026 providing guidance on certain matters and methods for determining and managing construction investment costs;
26. Circular No. 40/2026/TT-BXD dated 26 June 2026 providing guidance on determining maintenance costs for construction works;
27. Circular No. 41/2026/TT-BXD dated 26 June 2026 on quality management of construction material products and goods;
28. Circular No. 02/2023/TT-BXD dated 3 March 2023 providing guidance on certain matters concerning construction contracts;
29. Circular No. 04/2023/TT-BXD dated 30 June 2023 promulgating the National Technical Regulation on Construction Material Products and Goods (as amended and partially repealed under prevailing regulations);
30. Circular No. 27/2023/TT-BTC dated 12 May 2023 on the rates, collection, remittance, management and use of fees for appraisal of technical designs and construction cost estimates;
31. Circular No. 28/2023/TT-BTC dated 12 May 2023 on the rates, collection, remittance, management and use of fees for appraisal of construction investment projects;
32. Circular No. 171/2016/TT-BTC dated 27 October 2016 on the rates, collection and remittance of fees for issuance of planning permits;
33. Other legal instruments applicable at the relevant time.

IV. General Operations of the Company

1. Civil Code No. 91/2015/QH13 dated 24 November 2015;
2. Law on Commerce No. 36/2005/QH11 dated 14 June 2005 and its amendments and supplements remaining in force;
3. Labor Code No. 45/2019/QH14 dated 20 November 2019;
4. The Government's Decree No. 145/2020/ND-CP dated 14 December 2020 detailing and guiding the implementation of a number of articles of the Labor Code regarding working conditions and labor relations;
5. The Government's Decree No. 293/2025/ND-CP dated 10 November 2025 on minimum wages for employees working under employment contracts;
6. The Government's Decree No. 12/2022/ND-CP dated 17 January 2022 on administrative penalties in the fields of labor, social insurance and Vietnamese employees working abroad under contracts;
7. Law on Social Insurance No. 41/2024/QH15 dated 29 June 2024;
8. The Government's Decree No. 158/2025/ND-CP dated 25 June 2025 detailing and guiding the implementation of a number of articles of the Law on Social Insurance regarding compulsory social insurance;
9. Law on Tax Administration No. 108/2025/QH15 dated 10 December 2025;



10. The Government's Decree No. 252/2026/ND-CP dated 30 June 2026 detailing a number of articles of, and measures for organizing and guiding the implementation of, the Law on Tax Administration;
11. Circular No. 89/2026/TT-BTC dated 30 June 2026 of the Minister of Finance detailing a number of articles of the Law on Tax Administration and Decree No. 252/2026/ND-CP;
12. The Government's Decree No. 254/2026/ND-CP dated 30 June 2026 detailing a number of articles of, and measures for organizing and guiding the implementation of, the Law on Tax Administration No. 108/2025/QH15 regarding electronic invoices and electronic documents;
13. Circular No. 91/2026/TT-BTC dated 30 June 2026 of the Minister of Finance specifying a number of provisions of the Law on Tax Administration and Decree No. 254/2026/ND-CP regarding electronic invoices and electronic documents;
14. Law on Value Added Tax No. 48/2024/QH15 dated 26 November 2024, as amended and supplemented by Law No. 149/2025/QH15 dated 11 December 2025 and Law No. 09/2026/QH16 dated 24 April 2026;
15. The Government's Decree No. 181/2025/ND-CP dated 1 July 2025 detailing the implementation of a number of articles of the Law on Value Added Tax, as amended and supplemented by Decree No. 359/2025/ND-CP dated 31 December 2025 and Decree No. 144/2026/ND-CP dated 5 May 2026;
16. Law on Corporate Income Tax No. 67/2025/QH15 dated 14 June 2025, as amended and supplemented by Law No. 09/2026/QH16 dated 24 April 2026;
17. The Government's Decree No. 320/2025/ND-CP dated 15 December 2025 detailing a number of articles of, and measures for organizing and guiding the implementation of, the Law on Corporate Income Tax, as amended and supplemented by Decree No. 141/2026/ND-CP dated 29 April 2026;
18. Circular No. 20/2026/TT-BTC dated 12 March 2026 of the Minister of Finance detailing a number of articles of the Law on Corporate Income Tax and Decree No. 320/2025/ND-CP;
19. Other legal instruments applicable at the relevant time.

The foregoing is the list of legal instruments applicable to the operations of Dong Son Holdings Joint Stock Company.

Yours faithfully,

Hanoi, 14/09/2026
**DONG SON HOLDINGS JOINT STOCK
COMPANY
GENERAL DIRECTOR**

NGUYEN TIEN HUNG