

«Approved»

**by decision of the sole shareholder of
JSC DEKKHANABAD POTASH PLANT,
dated «14» December 2022y.**

**REGULATION ON INFORMATION POLICY
JSC «DEKKHANABAD POTASH PLANT»**

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I. GENERAL RULES

1. This Regulation on Information Policy is based on the Laws of the Republic of Uzbekistan "On Protection of Joint-Stock Companies and Shareholders' Rights" and "On the Stock Market", the Cabinet of Ministers of July 2, 2014 "On Measures to Further Improve the Corporate Management System in Joint-Stock Companies" Decisions No. 176 and No. 355 of December 31, 2013 "On measures to introduce a system for assessing the state of development of information and communication technologies in the Republic of Uzbekistan" was developed in accordance with the Code of Corporate Governance and Rules approved by the Commission's report on improving the efficiency of joint-stock companies and improving the corporate governance system.

This Regulation determines the list of mandatory disclosed information and documents of "DEKKHANABAD POTASH PLANT" JSC (hereinafter referred to as "the Company"), as well as regulates the procedure and terms of their submission.

2. The purpose of the information policy is to ensure the openness and transparency of the Company's activities by satisfying the information needs of shareholders, investors, professional participants of the stock market and other interested parties (hereinafter referred to as "interested parties") with undoubtedly correct information about the Company and its activities.

3. The information policy is aimed at the full realization of the rights of the interested parties to receive undoubtedly correct information about the Company and its activities, to make decisions related to investment and enterprise management by them, as well as to protect confidential information about the Company.

4. The procedure for entering information into commercial secret and setting the conditions for its use is determined by the Chairman of the Board of the Company in accordance with the Law of the Republic of Uzbekistan "On Commercial Secrets" and other legal documents.

II. PRINCIPLES OF INFORMATION POLICY

5. The principles of information policy consist of regularity, promptness, permissibility, completeness, equal rights, balance, and protection of information resources.

6. The principle of regularity is directed by the Company to provide information about the Company to interested persons on a regular basis.

7. The principle of promptness means that the Company will inform the interested parties in a short period of time about serious events affecting the financial and economic activities of the Company, as well as related to their interests.

8. The principle of permissibility of information means the use of channels and methods of disseminating information about the Company's activities that ensure the free, hassle-free and selective use of disclosed information by interested parties.

9. The principle of completeness means that the Company provides truthful information to all interested parties, without refusing to disclose negative information about itself, to the extent that allows them to form a complete picture of the Company and the results of the Company's activities.

10. The principle of equal rights means that the Company provides equal rights to all interested parties in obtaining and using information about the Company's activities.

11. The principle of balance implies that a reasonable balance is observed between the openness and transparency of the Company and the provision of its commercial interests. The following are mandatory conditions:

- protection of confidential information;
- complying with the rules for the distribution and use of insider information established by laws and internal documents of the Company.

12. The principle of protection provides for the use of methods and means of protection of information, which include commercial secrets or other secrets or are considered confidential information, permitted by law.

III. LIST OF INFORMATION TO BE MANDATORY DISCLOSED ACCORDING TO THE LAW, TIMELINES AND PROCEDURE FOR THEIR DISCLOSURE

13. Laws of the Republic of Uzbekistan "On the protection of joint-stock companies and shareholders' rights", "On the stock market", Resolution of the Cabinet of Ministers of July 02, 2014 "On measures to further improve the corporate governance system in joint-stock companies" No. 176 and Decision No. 355 of December 31, 2013 "On measures to introduce a system for assessing the state of development of information and communication technologies in the Republic of Uzbekistan", Rules for providing and announcing information on the stock market (registered on July 31, 2012 with No. 2383) and discloses mandatory disclosure information in the volumes, terms and methods specified by other legal acts.

14. Mandatory disclosure of information is carried out as follows:

- On the single portal of corporate information (on the official website of the state body authorized to regulate the stock market);
- on the official website of the stock exchange (www.uzse.uz) in cases specified by law);
- On the corporate website of the Company;

in mass media.

15. Documents containing mandatory disclosure information on the official website of the state body authorized to regulate the stock market or on the official website of the stock exchange are as follows:

securities issue prospectus (in case securities are publicly announced);

Annual report of the company, including a report prepared in accordance with International Financial Reporting Standards;

Report of the Company on the first quarter, first half year and nine months of the year;

Notification of serious events in the activity of the Company.

The company discloses the above-mentioned information within the terms, order and form established by the rules for providing and publishing information on the stock market (registered on July 31, 2012 with No. 2383).

16. In the event that the Company's securities are included in the stock exchange valuation sheet and (or) available in it, the Company discloses all necessary information in accordance with the requirements of the Regulation on the Stock Exchange Bulletin.

17. The Company has an official website and it provides disclosure of the information specified by the decision of the Cabinet of Ministers dated July 2, 2014 No. 176 "On measures to further improve the corporate management system in joint-stock companies".

18. Mandatory disclosure of information in mass media includes:

Notice of general meeting of shareholders;

Notification of changes in the address (postal address) and e-mail address of the community;

An offer to shareholders of the company with preferential rights to purchase shares or emission securities convertible into shares;

Information on the purchase of shares by the company;

Information about the liquidation of the company, as well as the procedure and deadline for submission of applications by its creditors.

IV. LIST OF ADDITIONAL INFORMATION AND PROCEDURE FOR THEIR DISCLOSURE

19. The Company ensures the improvement of this official website by organizing versions of its official website in English, Russian and other languages convenient for interested persons, placing all available information in the state language translated into the relevant language.

20. The Company discloses the following additional information on its official website:

Information on compliance with the recommendations of the Corporate Governance Code and acceptance of obligations to comply with it;

information about the executive body, including during the period of work in this Company;

Results of evaluating the performance of the executive body of the Company and the effectiveness of the corporate management system;

Information about shareholders who own more than 20% of the company's shares;

information justifying the distribution of the proposed net profit, the amount of dividends, assessing their compliance with the dividend policy adopted by the Company, as well as, in necessary cases, explaining and economically justifying the volume of directing a certain part of the net profit to the needs of the development of the Company;

The company's plans for technical resupply, expansion, restoration realized in the form of investment projects, with recorded expected net profit;

if available, information on stock valuation, as well as the results of basic and technical analysis, comments and forecasts of specialists, experts and consultants;

if available, the Company's cost of capital by business types and the average fixed cost of the Company's capital, based on the values of these indicators;

information on the procedure and conditions of giving (receiving) charity (sponsorship) or voluntary assistance and the relevant decision-making process, as well as the total amount of the given (received) donation (sponsorship) or voluntary assistance in relation to the business plan.

21. Information on the amount of salaries and contributions of the Supervisory Board and the executive body shall be disclosed at the General Meeting of Shareholders and included in the Minutes of the General Meeting of Shareholders.

22. The Company ensures the disclosure of information about the Company in other sources for the disclosure of information provided for by law.

V. PROCEDURE FOR EXCHANGE OF INFORMATION BY THE CHAIRMAN OF THE COMPANY, OFFICIALS, AND EMPLOYEES WITH INTERESTED PERSONS

23. Mutual information exchange between the Chairman of the Board, officials, and employees of the Company with interested parties of the Company is carried out by the structural divisions based on the field.

24. Upon the written (electronic) request of interested parties to provide the information stipulated by this Regulation, the responsible officer of the structural

divisions of the Company shall provide all the necessary information in electronic form within one week, unless otherwise stipulated by law.

25. In cases where it is necessary to provide copies of documents, the interested person shall make a payment, the amount of this payment cannot be higher than the cost of making copies of documents and the cost of sending documents by mail.

26. Shareholders have no right to disclose information about the Company or its activities, including service, commercial or other secrets protected by law.

VI. MEASURE TO ENSURE CONTROL OVER COMPLIANCE WITH PUBLIC INFORMATION POLICY - MEASURES

27. The corporate management department is responsible for the disclosure of information provided by this Regulation and the disclosure of information about the Company in the mass media.

Other than the chairman of the board, his deputy and directors on relevant issues, other persons do not have the right to represent on behalf of the Company.

28. The Chairman of the Board of the Company is responsible for the complete, correct and timely disclosure of information.

29. Every quarter of the year, the Supervisory Board of the Company listens to the report of the executive body on the process of fulfilling the requirements of this Regulation.

VII. FINAL RULES

30. The organization, status and undoubted correctness of the information disclosed in accordance with this Regulation shall be the responsibility of the executive body of the Company.

Timely, high-quality, undoubtedly correct and complete disclosure of information is one of the main criteria for evaluating the effectiveness of the executive body and a condition for paying it (bonuses).

31. Persons guilty of violating the requirements of this Regulation shall be held responsible in accordance with the established procedure.

32. This Regulation is approved by a simple majority vote at the meeting of the Supervisory Board of the Company.

33. Amendments and additions to this Regulation shall be made by the decision of the Supervisory Board of the Company adopted by the majority of its members.

34. If some articles of this Regulation conflict with the current laws of the Republic of Uzbekistan and/or the Charter of the Company, these articles shall lose their validity, and the applicable laws of the Republic of Uzbekistan and/or the Charter of the Company shall be followed until changes are made to this Regulation on the issues regulated by these articles.

This Regulation is translated from Uzbek into English. If there are differences between the English and Uzbek versions, the Uzbek version shall prevail.