INFORMATION DISCLOSURE POLICY

I. GENERAL PROVISIONS

The corporate governance of M+S Hydraulic Plc shall ensure timely and accurate disclosure of all material matters regarding the company's activities. Disclosures shall include significant information on financial and operating results, key risks and uncertainties in the enterprise's operations, majority share ownership, capital structure, and agreements resulting in the exercise of control, as well as information on shareholder rights, including voting rights, and information regarding the members of the Board of Directors.

M+S Hydraulic Plc shall conduct its activities in accordance with the principles and provisions of the National Corporate Governance Code and shall apply this policy as an integral element of the Code's requirements.

The Information Disclosure Policy is based on the principle of equal treatment of all shareholders.

M+S Hydraulic Plc shall provide stakeholders with the necessary information about the company's activities, up-to-date data on its financial standing, and any information that would facilitate their proper orientation and decision-making.

M+S Hydraulic Plc is committed to disclosing regulated information to the public in a manner that ensures the broadest and simultaneous dissemination of the widest possible range of persons across all Member States and in a non-discriminatory manner.

II. INFORMATION FOR SHAREHOLDERS AND INVESTORS

M+S Hydraulic Plc attaches exceptional importance to the provision of comprehensive and timely information regarding the General Meeting of Shareholders, including information on the date, time, and venue; the agenda of the General Meeting; the specific proposals for resolutions on each item of the agenda; and information on the procedure for exercising the voting rights of shareholders.

Media

M+S Hydraulic Plc shall disclose regulated information to the public in a manner that ensures it reaches the widest possible range of persons simultaneously and in a non-discriminatory manner. This shall be achieved through media outlets that ensure the effective dissemination of the announced information. These media outlets are announced on the website of M+S Hydraulic Plc. The company shall not be held liable for systemic errors or deficiencies in the media through which the information has been disclosed.

General Meeting of Shareholders

The materials for the meeting shall be announced in a dedicated section on the website of M+S Hydraulic Plc and published in the selected media. They shall also be provided to the Financial Supervision Commission and the Bulgarian Stock Exchange – Sofia AD. When the agenda includes election of members of the Board of Directors, the materials shall also include data on the names, permanent address, and professional qualifications of the proposed individuals. From the day the invitation (the notice) is announced in the Commercial Register, shareholders may also review the materials for the General Meeting at the company's office every working day from 10:00 AM to 4:00 PM. Upon request, the written materials shall be provided to each shareholder free of charge.

During the General Meeting, every shareholder may address questions to the company's management, regardless of whether they are related to the agenda. The members of the Board of Directors shall be obliged to provide truthful, comprehensive, and substantive answers to shareholders' questions regarding the economic and financial standing and the commercial activities of the company, except for circumstances that constitute inside information.

All stakeholders may obtain daily information regarding the share prices of the company and its subsidiaries and associates that are public companies from the company's website, specialized daily and periodical press, specialized websites, and the website of the Bulgarian Stock Exchange.

The website of M+S Hydraulic Plc www.ms-hydraulic.com contains diverse and useful information for shareholders, investors, and all interested parties. The materials for the General Meeting of Shareholders are published in a dedicated section, followed by the minutes of the meetings, including detailed information on dividend payments whenever such a resolution has been adopted.

Extensive and detailed financial information is available on the website, where the management reports of the Board of Directors, the company's Articles of Association, and internal regulations are published, along with the reports of the Audit Committee and the Investor Relations Director. From the website of M+S Hydraulic Plc, shareholders may receive information regarding their rights and regarding dividends. They may also use standard forms and templates for dividend payment applications and proxies for participation in the General Meeting of Shareholders.

The website shall be maintained in both Bulgarian and English language.

M+S Hydraulic Plc shall pursue a consistent open-door policy. Shareholders, potential investors, and stakeholders may communicate directly with the Investor Relations Director and other employees of the company.

M+S Hydraulic Plc is registered as a personal data controller within the meaning of the Personal Data Protection Act. When necessary, shareholders provide their personal data in accordance with the requirements of the Public Offering of Securities Act and the Commercial Act. The data shall be used solely for the purposes specified in these laws. Everyone has the right to access their personal data. The personal data provided shall be processed and stored in both electronic and hard-copy versions and shall be duly protected using reliable methods and means. M+S Hydraulic Plc shall not alter or disclose the personal data of its shareholders and shall not provide the information collected to third parties, except in cases provided by law. M+S Hydraulic Plc shall not provide personal data for the purposes of direct marketing campaigns.

III. REGULATED INFORMATION DISCLOSURE

M+S Hydraulic Plc shall periodically disclose regulated information to the Financial Supervision Commission and the investment public.

The company shall provide an interim financial report for the first half of the year and an annual financial report.

Following the first, third, and fourth quarters, M+S Hydraulic shall provide a public notification on its financial standing.

Each report or notification shall be accompanied by a management report on the company's activities during the respective period.

The aforementioned documents shall be prepared based on accounting information containing:

1. Information regarding material events that have occurred from the beginning of the financial year until the end of the respective reporting period, and their impact on the financial results.

2. An opinion regarding the feasibility of published forecasts, including information on the factors and circumstances that will affect the achievement of the projected results.

3. A description of the main risks and uncertainties the company or the economic group faces during the remainder of the financial year.

4. Information on the share price movement.

5. Information on transactions with related and/or interested parties.

6. Information on newly arisen material receivables and/or liabilities for the reporting period.

7. Additional information, as required by law.

M+S Hydraulic Plc shall announce on a monthly basis its preliminary financial results and sales forecasts through the media and on its website.

The documents of M+S Hydraulic Plc under this section shall contain information regarding the feasibility of published forecasts, as well as forecasts for future periods, and data constituting inside information under Article 7 of Regulation (EU) No 596/2014 on the market abuse. This information could significantly affect the price of the shares issued by the company.

The company shall also disclose information regarding a number of other legally established circumstances upon their occurrence. Exceptional importance is attached to inside information within the meaning of Article 7 of Regulation (EU) No 596/2014 on the market abuse. This shall be information of a precise nature, which has not been made public, relating, directly or indirectly, to one or more issuers or to one or more financial instruments, and which, if it were made public, would be likely to have a significant effect on the prices of those financial instruments or on the price of related derivative financial instruments.

M+S Hydraulic Plc guarantees that the information published on its website is identical in content to the information provided to the regulatory authorities and the public.

The Investor Relations Director shall be obliged to ensure the timely and reliable disclosure of information regarding the company's activities in accordance with legal requirements. The company shall prepare and maintain an up-to-date corporate events calendar, including all notifications from the company that are to be provided to the competent authorities.

IV. PROVISION OF INFORMATION AND INTERACTION WITH INSTITUTIONAL INVESTORS, INVESTMENT INTERMEDIARIES, AND THE REGULATED MARKET

The management of M+S Hydraulic Plc shall ensure comprehensive information and interaction between the company and its shareholders who are institutional investors, as well as with the Bulgarian Stock Exchange – Sofia AD, which is a regulated market for financial instruments, and with the investment intermediaries on this market.

When selecting an investment intermediary, the Board of Directors shall consider the extent to which the intermediary's actions are based on market information and principles.

The company's management shall provide its investment intermediaries and institutional investors with the company's corporate governance policy and practices and, where necessary, shall coordinate with them.

M+S Hydraulic Plc shall require disclosure and mitigation of conflicts of interest by all persons who, by contract, provide consultancy and analysis services to the company.

If the company requests admission of financial instruments to trading on a regulated market in a jurisdiction other than the one where it is incorporated, it shall commit to disclosing information regarding the corporate governance rules applicable in that jurisdiction.

V. PROVISION OF INFORMATION TO SPECIALIZED ECONOMIC MEDIA

The management of M+S Hydraulic Plc recognizes that representation in specialized economic publications has a favorable impact on the company's corporate image, improves shareholder awareness, expands the range of investors and stakeholders, and promotes the enterprise and its products.

M+S Hydraulic Plc guarantees that information provided to financial journalists shall be accurate, precise, and reliable.

The Investor Relations Director is the primary liaison between the company's management and its shareholders, investors, and specialized economic media. He/she shall ensure the overall policy regarding relations with economic publications and other media, maintain direct contact with them, and disclose information about the status and plans of the company.

Members of the Board of Directors shall provide the necessary volume of public information and shall assist the Investor Relations Director in the performance of his/her activities.

When providing information, the principles of commercial secret protection, commitment to simultaneous disclosure, and prevention of insider trading and market manipulation of financial instruments shall be strictly observed.

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The Policy was adopted by the Board of Directors on 16 March 2017.