

**TOP ONE ALLOT
JOINT STOCK COMPANY**

No. 25/2026/CV-GT

Re: Explanation of rejection

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Tuyen Quang, August 14, 2026

**To: - STATE SECURITIES COMMISSION;
- HANOI STOCK EXCHANGE.**

Top One Allot Joint Stock Company would like to explain the audit opinion on the 2026 mid-year audit report as follows:

- As at 01 January 2026 and 30 June 2026, the Company has investments in Ha Giang Forestry Agricultural Commodity Joint Stock Company amounting to VND 122,879,624,000, Ha Giang 1 Breed Joint Stock Company amounting to VND 17,280,000,000 and Ha Giang 2 Breed Joint Stock Company amounting to VND 17,280,000,000. The investment in these investments is the subject of a lawsuit by a group of company shareholders related to the act of "fraudulent appropriation of assets" of the former Board of Directors. Up to now, the lawsuit has ended its investigation and is preparing to go to trial. The audit firm has carried out other alternative audit procedures, however, these procedures do not provide sufficient appropriate audit evidence to give an opinion on the above investments. Therefore, the auditor does not have sufficient grounds to give an opinion on these investments on the Financial Statements ended 30/06/2026.

- For the land use right with the original price of VND 1,661,300,000, the Company has not collected sufficient dossiers and documents related to the formation process to provide to the auditor.

- As at 01 January 2026 and 30 June 2026, the Company had a loan to Ms. Le Thi Phuong with a balance of VND 3,400,000,000, the auditor could not collect appropriate audit evidence of the transfer of money for the above loan, so it could not confirm the existence of this loan at the time of making the Financial Statements.

The above is an explanation of the audit's rejection of the 2026 mid-year audit report of Top One Allot Joint Stock Company.

Thank you very much!

Recipients:

- As above;
- Save VT.

TOP ONE ALLOT JOINT STOCK COMPANY



CHỦ TỊCH HỘI ĐỒNG QUẢN TRỊ
Nguyễn Ngọc Dương