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Number: 31.03^a/2026/CV-DVG

Hanoi, March 31, 2026

Subject: *Explanation of Audit Opinions*

Dear: **State Securities Commission
Hanoi Stock Exchange (UPCOM)**

Organization name : **DAI VIET GROUP DVG JOINT STOCK COMPANY**
Transaction code : **DVG**
Headquarters : **No. 9 - Lane 61 - Phuong Bai Street - Yen Thanh Hamlet, Chuong**
My Ward, Hanoi City
Phone : **024.3919.6086**
Email : **dvggroup.jsc@gmail.com**
Website : **www.daivietgroupjsc.vn**

Dai Viet Group Joint Stock Company (DVG) extends its respectful greetings to your esteemed organization.

In the 2025 financial report, the auditors issued a qualified opinion regarding the cash item of TCTC Investment Joint Stock Company because they did not participate in witnessing the cash count as of December 31, 2025. Regarding this matter, the Company would like to explain as follows:

At the end of the fiscal year, the cash count at TCTC Investment Joint Stock Company was conducted internally in accordance with the company's financial management procedures. However, due to objective factors related to time and audit schedules, the auditor was unable to directly witness this count.

However, to ensure the accuracy of the data, the Company provided the auditors with all relevant records and documents, including: Cash inventory records as of December 31, 2025; Cash book, receipts and disbursements; and reconciliation of cash balances with the accounting system.

The aforementioned cash item has been recorded by the Company based on valid documents and is being managed and used to support the unit's production and business activities. The company affirms that the cash balance as of December 31, 2025 is real and there are no material discrepancies affecting the consolidated financial statements.

Thank you very much.

Recipient:

- *As addressed to;*
- *Board of Directors, Supervisory Board, and Management Board;*
- *Save VT.*



LEGAL REPRESENTATIVE

TỔNG GIÁM ĐỐC
Dư Thị Vân