

**TOP ONE ALLOT  
JOINT STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom - Happiness**

No. 03/2026/CVGT

Tuyen Quang, February 02, 2026

*Re: Explanation of rejection*

**To: - The State Securities Commission;  
- Hanoi Stock Exchange;**



Top One Allot Joint Stock Company would like to explain the audit opinion on the 2024 mid-year audit report as follows:

- As of 01/01/2024 and 30/06/2024, the Company has investments in Ha Giang Forestry and Agricultural Products Joint Stock Company in the amount of VND 122,879,624,000, Ha Giang 1 Livestock Joint Stock Company in the amount of VND 17,280,000,000 and Ha Giang 2 Livestock Joint Stock Company in the amount of VND 17,280,000,000. The investment in these investments is the subject of a lawsuit by a group of shareholders of the company related to the act of "Fraudulent appropriation of assets" of the former Board of Directors, so far the lawsuit has ended the investigation and is being brought to trial. The auditing 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-mentioned investments. Therefore, the auditor does not have sufficient grounds to give an opinion on these investments in the Financial Statements ended 30/06/2024.

- The auditor was appointed after the end of the fiscal year, so he could not participate in witnessing the cash inventory on June 30, 2024 with a balance of VND 25,545,199 and VND 77,839,288. The audit failed to carry out alternative procedures, so the audit was unable to determine the existence of the above cash balance.

- From 01/01/2024 to 30/06/2024, 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 because 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 2024 Mid-year Audit Report of Top One Allot Joint Stock Company.

Thank you very much.

### **Person making information disclosure**

#### **Legal representative**

