

Hà Nội, ngày 26 tháng 05 năm 2026

*Hà Nội, May 26, 2026*

Số/No: .01./2026/TOP

**CÔNG BỐ THÔNG TIN BẤT THƯỜNG  
EXTRAORDINARY INFORMATION DISCLOSURE**

**Kính gửi/ To: - Ủy ban Chứng khoán Nhà nước/ State Securities Commission;  
- Sở Giao dịch Chứng khoán Hà Nội/ Hanoi Stock Exchange.**

**1. Thông tin về tổ chức/Organization particulars:**

- Tên tổ chức: Công ty Cổ phần phân phối Top One

*/Name of organization: TOP ONE ALLOT JOINT STOCK COMPANY*

- Mã chứng khoán/Stock code: TOP

- Địa chỉ: Thôn 19, xã Vị Xuyên, tỉnh Tuyên Quang, Việt Nam

*/Address: 19 Hamlet, Vi Xuyen Commune, Tuyen Quang Province, Vietnam.*

- Điện thoại liên hệ/Tel: 0967923532 - 0978559848 – 0983992828 – 0383836969

- E-mail: [jsctopone@gmail.com](mailto:jsctopone@gmail.com) – Website: [toponejs.com](http://toponejs.com)

**2. Nội dung thông tin công bố /Contents of disclosure:**

Ngày 26/05/2026, Hội đồng quản trị Công ty Cổ phần phân phối Top One ban hành Nghị quyết về việc: Thông qua phương án khắc phục tình trạng Tổ chức Kiểm toán từ chối cho ý kiến trong Báo cáo tài chính và Triển khai thực hiện chuyển nhượng Quyền sử dụng đất của Công ty.

On May 26, 2026, Board Of Directors Top One Distribution Joint Stock issued a Resolution approving: (i) measures to remedy the matters resulting in the Independent Auditor's disclaimer of opinion on the Company's Financial Statements; and (ii) the implementation of the transfer of the Company's Land Use Rights.

**3. Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 26/05/2026 tại đường dẫn: <http://toponejsc.com>.**

This information was published on the Company's website on May 26, 2026 at link: <http://toponejsc.com>

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/*We hereby certify that the information disclosed above is true and we are fully responsible before the law for the content of the disclosed information.*

**Tài liệu đính kèm/Attached document:**

***NQ số 2605/2026/NQ-HĐQT***

***Resolution No. 2605/2026/NQ-HĐQT***

**Đại diện tổ chức**

***Organization representative***

**Người đại diện theo pháp luật**

***Legal representative***



**NGUYỄN NGỌC DƯỠNG**

No: 2605/2026/NQ-HĐQT

*Ha Noi, May 26, 2026*

**RESOLUTION**

**Approval of the Remedial Plan for the Auditor's Disclaimer of Opinion on the Financial Statements and Implementation of the Transfer of the Company's Land Use Rights**

**BOARD OF DIRECTORS**

**TOP ONE DISTRIBUTION JOINT STOCK COMPANY**

- Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020, as amended and supplemented by Law No. 03/2022/QH15 dated January 11, 2022 and Law No. 76/2025/QH15 dated June 17, 2025;
- Pursuant to the Law on Securities No. 54/2019/QH14 dated November 26, 2019, as amended and supplemented by Law No. 56/2024/QH15 dated November 29, 2024;
- Pursuant to the Charter of Top One Distribution Joint Stock Company;
- Pursuant to the Minutes of the Meeting of the Board of Directors No. 2605/2026/BBH-HĐQT dated May 26, 2026.

**RESOLVES:**

**Article 1.** To approve the remedial plan for the circumstances that resulted in the Independent Auditor issuing a Disclaimer of Opinion on the Company's Financial Statements.

**Article 2.** To implement the transfer of the Company's Land Use Rights as approved under the Resolution of the 2026 Annual General Meeting of Shareholders.

**Article 3.** The Board of Directors, the General Director, and relevant individuals shall be responsible for the implementation of this Resolution.

**Article 4.** This Resolution shall take effect from the date of signing./.

**Recipient:**

- Information Disclosure;
- As per Article 3;
- Archived: Admin Dept.

**ON BEHALF OF THE BOARD OF  
DIRECTORS**

**CHAIRMAN**  
  
**NGUYEN NGOC DUONG**



**MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS**

**TOP ONE ALLOT JOINT STOCK COMPANY**

Name of organization: **TOP ONE DISTRIBUTION JOINT STOCK COMPANY**

Business Registration Number: 0106121967 issued by the Hanoi Department of Planning and Investment in March 2013, amended for the 16th time on September 23, 2025.

Head Office Address: 19 Hamlet, Vi Xuyen Commune, Tuyen Quang Province, Vietnam.

*- Pursuant to Decision No. 626/QD-SGDHN dated May 19, 2026 issued by the Hanoi Stock Exchange;*

*- Pursuant to Resolution No. 01/2026/NQ-AGM of the 2026 Annual General Meeting of Shareholders of Top One Distribution Joint Stock Company dated April 05, 2026.*

**SECTION I**

**TIME, VENUE AND ATTENDEES**

**1. Time:** 9:00 AM., May 26, 2026.

**2. Venue:** House C7, Alley 4, Do Duc Duc Street, Tu Liem Ward, Hanoi City, Vietnam.

**3. Purpose of the Meeting:**

The Board of Directors convened to discuss and formulate a response to Decision No. 626/QD-SGDHN dated May 19, 2026 issued by the Hanoi Stock Exchange and to approve the implementation plan for the transfer of the Company's Land Use Rights previously approved at the 2026 Annual General Meeting of Shareholders.

**4. Attendees:**

All four (04) members of the Board of Directors attended the meeting, including:

**a. Mr. Nguyen Ngoc Duong** – Chairman of the Board of Directors and Legal Representative of the Company.

Voting rights: 01 vote.

**b. Mr. Nguyen Van Binh** – Member of the Board of Directors and Legal Representative of the Company.

Voting rights: 01 vote.

**c. Mr. Tran Anh Tuan** – Member of the Board of Directors.

Voting rights: 01 vote.

**d. Mr. Vu Van Thuan** – Independent Member of the Board of Directors.

Voting rights: 01 vote.

**Total voting rights represented at the meeting: 04 votes.**

## **5. Chairman and Secretary of the Meeting**

**Chairman:** Mr. Nguyen Ngoc Duong – Chairman of the Board of Directors.

**Secretary:** Mr. Nguyen Ngoc Tu.

## **SECTION II**

### **MEETING AGENDA**

The Board of Directors of Top One Distribution Joint Stock Company convened to discuss and resolve the following matters:

#### **1. Approval of the Remedial Plan for the Auditor's Disclaimer of Opinion on the Financial Statements and Preparation of an Explanatory Report in Response to Decision No. 626/QĐ-SGDHN dated May 19, 2026 of the Hanoi Stock Exchange**

The Company's management worked with representatives of the independent auditing firm to clarify the reasons for the auditor's disclaimer of opinion on the Company's 2025 financial statements and to identify remedial measures for each specific issue noted therein, with the objective of ensuring that future financial statements will no longer be subject to a disclaimer of opinion.

#### **Results of the discussions:**

The Company's management and representatives of the auditing firm reached a common understanding of the existing issues and challenges and agreed upon corrective actions to be implemented in the subsequent reporting periods, specifically as follows:

- Regarding the Company's investments in: Ha Giang Forestry, Agriculture and Food Joint Stock Company in the amount of VND 122,879,624,000; Ha Giang Livestock Joint Stock Company No. 1 in the amount of VND 17,280,000,000; and Ha Giang Livestock Joint Stock Company No. 2 in the amount of VND 17,280,000,000, which were subject to the auditor's disclaimer of opinion, the auditing firm's representatives agreed that these investments represented loss-making investments of Top One Distribution Joint Stock Company. The absence of complete original supporting documents arose from objective circumstances, namely a document warehouse fire in 2022, despite the current management's best efforts to recover and supplement documentation for submission to the auditor. The auditing firm and the Company's accounting department shall continue to cooperate in supplementing documentation and preventing similar issues in future financial statements.



- Regarding the remaining matters subject to the auditor's disclaimer of opinion, representatives of MOORE AISC Auditing Company confirmed that such matters are expected to be fully remedied in the Company's upcoming reviewed semi-annual financial statements for 2026. The Board assigned the accounting department to closely coordinate with the auditing firm to complete the remediation process.

## **2. Approval of the Plan for Transfer of the Company's Land Use Rights**

### **a. Asset No. 1: Land Use Rights owned by the Company**

- Address: Vo Hamlet, Cuoi Ha Commune, Kim Boi District, Hoa Binh Province (currently Vo Hamlet, Dung Tien Commune, Phu Tho Province);
- Area: 8,318 square meters (8,318 m<sup>2</sup>);
- Land use purpose: Production forest land;
- Land Use Rights Certificate No.: BL584209.

### **b. Asset No. 2: Land Use Rights owned by the Company**

- Address: Chao Hamlet, Cuoi Ha Commune, Kim Boi District, Hoa Binh Province (currently Chao Hamlet, Dung Tien Commune, Phu Tho Province);
- Area: 2,604 square meters (2,604 m<sup>2</sup>);
- Land use purpose: Production forest land;
- Land Use Rights Certificate No.: BL408164.

The Board approved the implementation of the transfer of the above Land Use Rights as authorized by the 2026 Annual General Meeting of Shareholders and assigned the General Director to represent the Company in carrying out all necessary procedures and transactions related thereto.

## **SECTION III VOTING RESULTS**

The Company stipulates that each member of the Board of Directors shall have one (01) vote.

Accordingly:

Mr. Nguyen Ngoc Duong: 01 vote;

Mr. Nguyen Van Binh: 01 vote;

Mr. Tran Anh Tuan: 01 vote;

Mr. Vu Van Thuan: 01 vote.

**Total votes:** 04 votes.

The Board conducted direct voting on the matters presented at the meeting with the following results:

### **Approval of the Remedial Plan for the Auditor's Disclaimer of Opinion**

**Total votes:** 04 votes.

- Valid votes: 04/04 votes, representing 100% of votes attending the meeting;

- Invalid votes: 0;
- Votes in favor: 04/04 votes, representing 100%;
- Votes against: 0;
- Abstentions: 0.

### **Approval of the Plan for Transfer of Land Use Rights**

Total votes: 04 votes.

- Valid votes: 04/04 votes, representing 100% of votes attending the meeting;
- Invalid votes: 0;
- Votes in favor: 04/04 votes, representing 100%;
- Votes against: 0;
- Abstentions: 0.

### **Resolutions Passed**

- To approve the remedial plan for the matters leading to the auditor's disclaimer of opinion on the Company's financial statements, with the objective of preventing similar qualifications in future financial statements. Approval rate: 04/04 votes, equivalent to 100%.
- To implement the transfer of the Company's Land Use Rights and authorize the General Director to carry out all necessary procedures and actions on behalf of the Company.

## **SECTION IV**

### **APPROVAL BY MEMBERS OF THE BOARD OF DIRECTORS**

All members of the Board of Directors unanimously approved the entire contents of these Minutes with 100% agreement and authorized the Company's legal representative to organize and implement the matters approved herein.

The meeting concluded at 12:00 noon on the same day. The Secretary and the Chairman of the Meeting shall be jointly responsible for the accuracy and truthfulness of the contents of these Minutes.

**Secretary**



**NGUYEN NGOC TU**

**Chairman of the Meeting**



**NGUYEN NGOC DUONG**