

**TOP ONE ALLOT JOINT
STOCK COMPANY**

No.: 27/TOP

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Re: Explanation for the 10% variance and the change in profit after tax from profit to loss, and explanation for the 5% variance in profit after tax before and after the audit in relation to the reviewed semi-annual financial statements for 2025.

Hanoi, July 26, 2025

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

Pursuant to Circular 96/2020/TT-BTC issued by the Ministry of Finance on November 16, 2020, guiding the disclosure of information on the securities market applies in Section 4, Article 14:

4. When disclosing information on financial statements specified in Clauses 1, 2 and 3 of this Article, the stock-listed organization or large-scale public company must simultaneously explain the reasons for the occurrence of one of the following cases:

- a) Profit after corporate income tax in the report on business results of the reporting period changes by 10% or more compared to the report of the same period of the previous year;
- b) The after-tax profit in the reporting period is a loss, transferred from the profit in the same period of the previous year to the loss in this period or vice versa;
- c) Profit after tax in the reporting period has a difference of 5% or more before and after audit or review, converted from loss to profit or vice versa.

Based on the financial statements of the first 6 months of 2025 of TOP ONE Allot Joint Stock Company, the Company would like to explain the difference between the audit report and the independent report as follows:

STT	Interpretation	BC kiểm toán	BC Independent	Spreads	Rate
1	Net Revenue				
2	Total profit before tax	(75,594,637)	(39,917,925)	(35,676,712)	89%

89% Spread

Explanation of the difference: Because the company recorded the loan interest at the time of collection of T12.2024 in 2025 is: **35,676,712**

Thank you very much.

Recipients:

- As above;
- Save VT

TOP ONE ALLOT JOINT STOCK COMPANY

GENERAL DIRECTOR



TỔNG GIÁM ĐỐC
Nguyễn Văn Bình