

**TOPONE ALLOT JOINT  
STOCK COMPANY**

No.: 26/TOP

Re: Explanation of the 10% Variance and the  
Change in Profit After Tax from Profit to Loss,  
and Explanation of the 5% Variance in Profit  
After Tax Before and After the Audit in the  
Audited Financial Statements for the Fiscal Year  
2025.

**SOCIALIST REPUBLIC OF VIETNAM**

**Independence – Freedom – Happiness**

Hanoi, January 26, 2026

**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 2025 financial statements of TOPONE Distribution Joint Stock Company, the Company would like to explain the difference between the audit report and the independent report as follows:

STT	Interpretation	Audit Report	Independent Reports	Spreads	Rate
1	Net Revenue				
2	Total profit before tax	(198,105,279)	(162,183,861)	(35,921,418)	22 %

22% 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*