

No: 26/2025/CV/TAR

*Can Tho, August 27, 2025*

**To: The State Securities Commision  
Hanoi Stock Exchange**

*Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance on disclosure of information on the securities market.*

Trung An Hi-Tech Farming Joint Stock Company (TAR) would like to provide explanations regarding the qualified opinion issued by Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS) on the reviewed separate and consolidated financial statements for the first half of 2025, based on the following grounds:

At present, Trung An Company is working with the competent authorities to verify two issues stated in the Inspection Conclusion of the State Securities Commission dated September 13, 2023, including:

1. Regarding "...the ownership of 15 million TAR shares in the Company's private placement; the preparation of the application dossier for the 2021 private placement...", the competent authorities have been working with the Company to verify and will report the results to the State Securities Commission in accordance with regulations.
2. Regarding "...information related to inventory figures...": Through two physical inventory counts conducted by the auditor, Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS), from July 24, 2024 to August 5, 2024 and from February 25, 2025 to March 5, 2025, as well as the performance of inventory data tracing procedures, the inventory together with receivables were found to be fully consistent with the Company's continuous records, contrary to the suspicions previously raised in the Inspection Conclusion of the State Securities Commission.
3. Pursuant to the reviewed semi-annual report for the first six months of 2025 issued by the Auditor, the Company has addressed and remedied the inventory-related issue that the State Securities Commission's inspection team had raised concerns about in the 2022 audited financial statements.

As of the issuance date of this Reviewed Report, the aforementioned issues have not yet been resolved and continue to affect the Company's consolidated financial statements for the first half of 2025.

## LEGAL REPRESENTATIVE

(Signature and Seal)

### Recipients:

- As above
- Archive: Accounting department



**NGUYEN LE BAO TRANG**