TRUNG AN HI-TECH FARMING JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM**
	Independence - Freedom - Happiness
No.: 28/2026/CV-TAR	**Can Tho City, August 29, 2026**

To: State Securities Commission,

Hanoi Stock Exchange

Pursuant to Circular 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance on information disclosure in the securities market.

Trung An Hi-Tech Farming JSC hereby provides an explanation regarding the qualified opinion issued by the auditor, Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS), on the Separate and Consolidated Semi-Annual Financial Statements for 2026 as follows:

In the audit report on the 2025 Financial Statements of Trung An Company dated March 30, 2026, the auditor issued a "qualified opinion" due to the following issue: *"... Currently, the Company is awaiting verification results from competent authorities regarding the issues stated in the Inspection Conclusion of the State Securities Commission dated September 13, 2023, including: The owner of 15 million TAR shares in the Company's private placement; and the preparation of the application for the 2021 private placement..."*

Based on the aforementioned "qualified opinion" from the auditor, on June 01, 2026, Trung An Company sent a *"Request for notification of verification results regarding the owner of 15 million TAR shares"* to the Ho Chi Minh City Police to determine the matter as required by the State Securities Commission's Inspection Conclusion dated September 13, 2023. (The Ho Chi Minh City Police has been the agency receiving and handling Trung An Company's files since November 2024, following the transfer from the A04 Department of the Ministry of Public Security and the Can Tho City Police; previously, when the SSC inspection team could not determine the matter while inspecting the Company's securities segment, it had transferred the case to the A04 Department of the Ministry of Public Security for clarification).

The Ho Chi Minh City Police issued Official Dispatch No. A5016/CV-VPCQCSĐT-Đ4 dated June 06, 2026, in response to Trung An Company, which clearly stated: *"... Based on the verification documents obtained to date, it is determined that: In 2021, Trung An Hi-Tech Farming JSC issued 25,000,000 shares (stock code: TAR). The share issuance was conducted in accordance with the provisions of the law. After the issuance, the shareholders owning the shares included 06 shareholders... owning 25 million shares. Among the aforementioned individuals, there was an incident where 6,000,000 TAR shares in the securities depository accounts of Phan Tuan Kiet and Ha Thi Thuy Dung, opened at Funan Securities Company, had their management and usage rights misappropriated. The Investigation Police Agency is continuing to verify, clarify, and handle the matter in accordance with the law... "*

Thus, it is clear regarding the ownership of the 15 million shares by shareholders within Trung An Company; the fact that 6 million shares belonging to shareholders in the Company had their management and usage rights misappropriated, and that the Investigation Police Agency is still continuing to verify, clarify, and handle the matter in accordance with the law, does not affect the Company's financial figures. The audit firm still maintains a "qualified opinion" in the Company's 6-month Financial Statements for 2026 on the grounds that the 6 million shares with misappropriated management and usage rights have not yet been fully processed by the Investigation Police Agency, which is something the Company and shareholders do not accept.

LEGAL REPRESENTATIVE

M.S.D.N: 1800241736 - C.T.C.P
CÔNG TY CỔ PHẦN NÔNG NGHIỆP CÔNG NGHỆ CAO TRUNG AN
P. THUẬN HƯNG - TP. CẦN THƠ

NGUYEN THI NHAN

Recipient:
- As stated above
- Archived: Accounting Dept.

CÔNG TY CỔ PHẦN NÔNG NGHIỆP CÔNG NGHỆ CAO TRUNG AN

Digitally signed by CÔNG TY CỔ PHẦN NÔNG NGHIỆP CÔNG NGHỆ CAO TRUNG AN
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